United Nations

Financial report and audited financial statements
for the biennium ended
31 December 1991 and
Report of the Board of Auditors

Volume I

General Assembly
Official Records • Forty-seventh Session
Supplement No. 5 (A/47/5)

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General Assembly
Official Records • Forty-seventh Session
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United Nations • New York, 1992

NOTE

Symbols of United Nations documents are composed of capital letters combined with figures. Mention of such a symbol indicates a reference to a United Nations document.

The financial report and audited financial statements for the biennium ended 31 December 1991 and the report of the Board of Auditors regarding the International Trade Centre and the United Nations University are being issued as volume II and volume III, respectively.

ISSN 0257-0815

[Original: English]

[6 August 1992]

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ABBREVIATIONS

ECA	Economic Commission for Africa
ECE	Economic Commission for Europe
ECLAC	Economic Commission for Latin America and the Caribbean
ESCAP	Economic and Social Commission for Asia and the Pacific
ESCWA	Economic and Social Commission for Western Asia
IAEA	International Atomic Energy Agency
ICSC	International Civil Service Commission
IDB	Inter-American Development Bank
IMIS	Integrated management information system
INSTRAW	International Research and Training Institute for the Advancement of Women
MINURSO	United Nations Mission for the Referendum in Western Sahara
ONUC	United Nations Operation in the Congo
ONUCA	United Nations Observer Group in Central America
ONUSAL	United Nations Observer Mission in El Salvador
ONUVEN	United Nations Observer Mission to verify the electoral process in Nicaragua
OSGAP	Office of the Secretary-General in Afghanistan and Pakistan
UNAMIC	United Nations Advance Mission in Cambodia
UNAVEM	United Nations Angola Verification Mission
UNCHS	United Nations Centre for Human Settlements (Habitat)
UNCTAD	United Nations Conference on Trade and Development
UNDOF	United Nations Disengagement Observer Force
UNDP	United Nations Development Programme
UNDRO	Office of the United Nations Disaster Relief Coordinator
UNEF	United Nations Emergency Force
UNEP	United Nations Environment Programme
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNFICYP	United Nations Peace-keeping Force in Cyprus
UNFPA	United Nations Population Fund
UNGOMAP	United Nations Good Offices Mission in Afghanistan and Pakistan
UNHHSF	United Nations Habitat and Human Settlements Foundation
UNICEF	United Nations Children's Fund
UNIDO	United Nations Industrial Development Organization
UNIFIL	United Nations Interim Force in Lebanon
UNIIMOG	United Nations Iran-Iraq Military Observer Group

UNIKOM	United Nations Iraq-Kuwait Observation Mission
UNITAR	United Nations Institute for Training and Research
UNJSPF	United Nations Joint Staff Pension Fund
UNMOGIP	United Nations Military Observer Group in India and Pakistan
UNOCA	United Nations Office of the Coordinator for Humanitarian and Economic Assistance Programmes relating to Afghanistan
UNPA	United Nations Postal Administration
UNRWA	United Nations Relief and Works Agency for Palestine Refugees in the Near East
UNTAC	United Nations Transitional Authority in Cambodia
UNTAG	United Nations Transition Assistance Group
UNTSO	United Nations Truce Supervision Organization
WFC	World Food Council

LETTERS OF TRANSMITTAL

31 March 1992

Dear Mr. Chairman,

In accordance with financial regulation 11.4, I have the honour to submit the accounts of the United Nations for the biennium 1990-1991 ended 31 December 1991, which I hereby approve. The financial statements have been drawn up and certified as correct by the Acting Controller.

Copies of these financial statements are also being transmitted to the Advisory Committee on Administrative and Budgetary Questions.

(*Signed*) Boutros BOUTROS-GHALI

Mr. Osei T. Prempeh
Chairman
United Nations Board of Auditors
New York

30 June 1992

Sir,

I have the honour to transmit to you the financial statements of the United Nations for the biennium 1990-1991 ended 31 December 1991, which were submitted by the Secretary-General. These statements have been examined and include the audit opinion of the Board of Auditors.

In addition, I have the honour to present the report of the Board of Auditors with respect to the above accounts.

Accept, Sir, the assurances of my highest consideration.

(Signed) Osei Tutu PREMPEH
Auditor-General of Ghana
and Chairman of the
United Nations Board of Auditors

The President of the General Assembly
of the United Nations
New York, N.Y.

I. FINANCIAL REPORT FOR THE BIENNIUM ENDED 31 DECEMBER 1991

Introduction

1. The Secretary-General has the honour to submit his financial report on the accounts of the United Nations for the biennium 1990-1991 ended 31 December 1991. The accounts reported on relate to all activities of the United Nations other than those special programmes whose activities are reported to the General Assembly separately by their executive heads (see para. 29). The accounts consist of 26 statements, supported by schedules, notes and annexes. They were transmitted to the Board of Auditors on 31 March 1992 in accordance with financial regulation 11.4.

2. The present financial report is designed to be read in conjunction with the accounts, but it can also be considered alone. At the time of preparation of the present report, the audit of the financial statements had not been completed. Upon completion, the audited financial statements, together with the report of the Board of Auditors and the associated report of the Advisory Committee on Administrative and Budgetary Questions, will be submitted to the General Assembly at its forty-seventh session. In the interests of limitation of documentation, certain additional schedules relating to trust funds and to technical cooperation activities have been excluded from the published accounts. They have been provided to the Advisory Committee and to the Board of Auditors under separate cover and are available upon request.

3. The present report summarizes the results of United Nations activities in the biennium 1990-1991 in financial terms. After a brief overview of the activities and financial situation of the Organization as a whole, the remaining sections of the report provide financial information relating to the United Nations General Fund and related funds (paras. 12-18), peace-keeping operations (paras. 19-27), technical cooperation activities (para. 28), general trust fund activities (paras. 29-31), and other special funds (paras. 32-36). Annex I to the report provides a condensed statement of all funds covered in the financial statements. Annex II is a technical annex, which also contains certain information required by the Financial Rules to be reported to the General Assembly.

Overview

4. The increasingly serious financial crisis faced by the United Nations in recent years continued during the 1990-1991 biennium. As has been noted in a number of reports to the forty-fifth and forty-sixth sessions of the General Assembly (most notably A/C.5/45/17 and A/46/600 and Add. 1 and 2), the essential ongoing problem has been the failure of Member States to pay their assessed contributions, both for the regular budget and for peace-keeping operations, in full and on time.

5. As at 31 December 1991 unpaid assessed contributions to the regular budget totalled $439.2 million; unpaid assessed contributions for peace-keeping operations were an additional $585.2 million, resulting in a total of more than $1 billion in assessed contributions which were unpaid at the end of the biennium.

6. Because of these extremely high levels of outstanding unpaid contributions, it was necessary throughout the biennium to draw upon the reserves of the Organization to meet current operating requirements. In addition, for several months in 1991 funds were borrowed from the few peace-keeping operations that had cash in excess of their immediate needs in order to meet both regular budget obligations and the cash requirements of other new peace-keeping operations. Total cash balances as at 31 December 1991 were, in general, insufficient to meet unliquidated obligations and accounts payable in the General Fund and related funds, peace-keeping operations, and technical cooperation activities, as may be seen from the following table:

	Cash and investments a/	Obligations and payables a/
	(Millions of United States dollars)	
General Fund and related funds	95.1 b/	130.9 b/
Peace-keeping missions	289.7	430.8 c/
General trust funds	353.7	29.8
Technical cooperation activities	96.7 d/	118.9
Projects of a multi-year nature	32.4	8.7
Programme support accounts	46.5	4.7
Funds held-in-trust and other	74.3	7.7

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a/ Totals as at 31 December 1991.

b/ Includes $45.6 million received in December 1991 as advance payments of 1992 assessments.

c/ See also paragraph 26 relating to the United Nations Peace-keeping Force in Cyprus (UNFICYP).

d/ Additional funds can be drawn down as needed from the United Nations Development Programme (UNDP) and the United Nations Population Fund (UNFPA).

7. These serious financial realities notwithstanding, the United Nations took on an increasing role in peace-keeping during the biennium 1990-1991. Four new peace-keeping operations - the United Nations Iraq-Kuwait Observation Mission (UNIKOM), the United Nations Mission for the Referendum in Western Sahara (MINURSO), the United Nations Observer Mission in El Salvador (ONUSAL), and the United Nations Advance Mission in Cambodia (UNAMIC) - each separately assessed on the membership of the Organization, were initiated during the biennium. In addition a number of other activities approved under Security Council resolution 687 (1991) were undertaken.

8. Expenditures during 1990-1991 for all peace-keeping missions totalled $819 million, a figure down 3 per cent from the previous biennium. However, the 1988-1989 biennium included more than $315 million in expenditures for the United Nations Transition Assistance Group (UNTAG); the comparable figure for UNTAG in the 1990-1991 biennium was $59 million. Total expenditures for all other peace-keeping missions except UNTAG were up 43 per cent from the previous biennium. Expenditures for peace-keeping in the current biennium will increase very significantly due to major new missions to Cambodia and Yugoslavia (see para. 27).

9. During the biennium 1990-1991, there was also very substantial growth in United Nations general trust fund activities as well as an increase in technical cooperation activities. Expenditures under trust funds rose by 80 per cent over the previous biennium to a total of $598 million. This followed on a 90 per cent increase in expenditures between the 1986-1987 and 1988-1989 bienniums. Three large trust funds - the Trust Fund for Disaster Relief, the Afghanistan Emergency Trust Fund, and the United Nations Fund for Drug Abuse Control - accounted for most of the growth, but there were a significant number of new trust funds also established during 1990 and 1991. Technical cooperation expenditures increased by 18 per cent from the previous biennium.

10. Figure 1 below provides a graphical comparison for the last three bienniums of overall expenditures in millions of United States dollars for all the United Nations funds. The following table shows for the last three bienniums the expenditures for each category of United Nations activity as a percentage of total expenditures of all types of funds:

	1986-1987	1988-1989	1990-1991
		(Percentage)	
Regular budget activities	58.9	49.5	50.1
Peace-keeping operations	13.4	24.0	18.8
Technical cooperation activities	17.8	14.1	13.6
General trust fund expenditures	6.7	9.4	13.7
Programme support and other	3.2	3.0	3.8
	100.0	100.0	100.0

From this table it may be seen that for the last two bienniums the regular budget has accounted for only about half of the activities of the United Nations proper, and this percentage will decline even further in the current biennium as peace-keeping operations expand substantially.

11. Annex I contains a summary statement of income and expenditure for the biennium 1990-1991 and a statement of assets and liabilities as at 31 December 1991. These statements give an overall view of the financial impact of all the Organization's activities. Because the United Nations adheres to the principle of fund accounting, there is no "total" column adding all of the types of funds together. Each fund or group of funds placed together for the purpose of the statements exists for a specific and identifiable purpose, and each fund balance is available to be spent only for the designated purposes of that fund. Accordingly, to aggregate the columns would be misleading, as it might erroneously imply that the Secretary-General has full discretion to use the assets of one fund to meet the obligations of another.

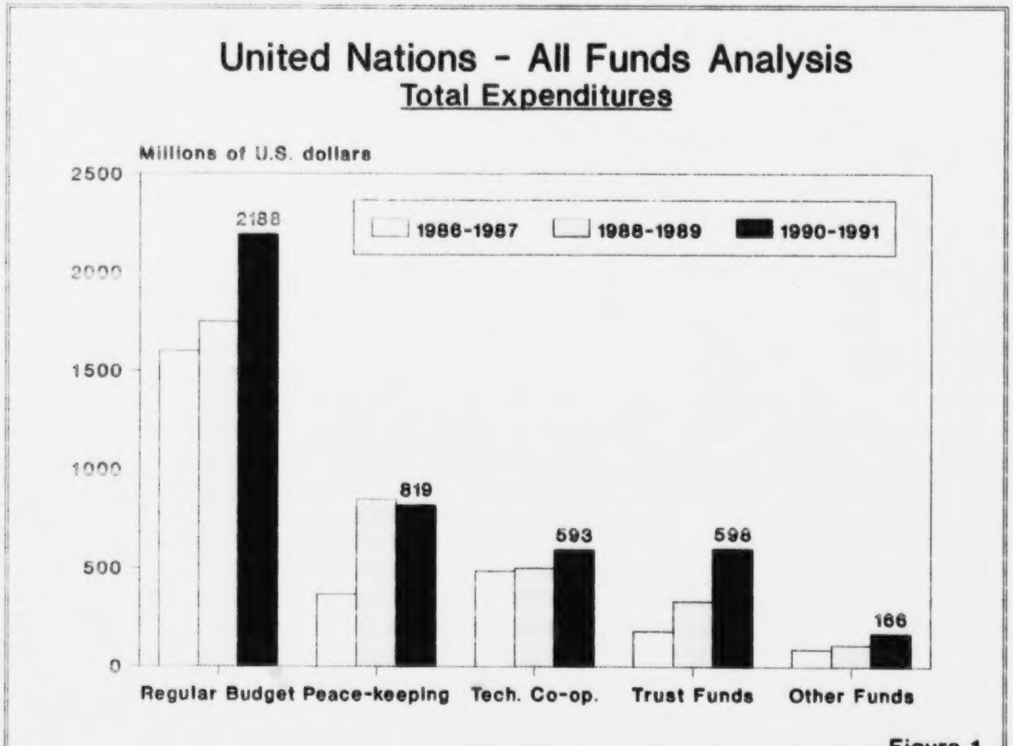


Figure 1

United Nations General Fund and related funds

12. The United Nations General Fund contains all regular budget income and expenditure, as well as the assets and liabilities of the Organization other than those specifically identified with other funds. Statements I, II and III of the accounts show, respectively, the status of regular budget appropriations, a statement of income and expenditure and surplus, and a statement of General Fund assets and liabilities. Closely related to the General Fund, but accounted for separately, are the United Nations Capital Assets Fund, the United Nations Working Capital Fund, the United Nations Special Account, and the dormant Special Account for the sale of United Nations bonds (now fully repaid). Those funds are shown in statements IV, VI, VII and VIII of the accounts and are described in annex II, which contains technical details in support of the present report.

13. The regular budget for the biennium 1990-1991 totalled $2,168.0 million, as appropriated by the General Assembly in its resolution 46/184 of 20 December 1991. In accordance with that resolution, the Secretary-General, with the prior concurrence of the Advisory Committee on Administrative and Budgetary Questions, was authorized to exceed the appropriation by a net amount of up to $13.9 million. The Secretary-General proposed a revision to the expenditure section of the budget totalling $20.4 million, offset by revised estimates of income totalling $8.4 million, for a net increase of $12.0 million. These proposed revisions were submitted to the Advisory Committee along with a request for certain transfers between sections of the programme budget so that no individual section would exceed its level of appropriation under the proposed revision. Statement I of the accounts shows expenditures in relation to the proposed transfers by budget section.

14. Final expenditures against the proposed revised total appropriation of $2,188.4 million were $2,188.4 million, thereby leaving no unencumbered balance. This figure represents an increase of 25 per cent over total expenditures of $1,748.7 million in the previous biennium. Schedule 1.1 of the accounts shows expenditures by major programme and by type of expenditure. As in recent years, most of the regular budget expenditure is for staff and staff-related expenses. The following tables show expenditures for the three most recent bienniums by percentages spent on each type of major activity and by percentages spent under each functional category of expenditure:

Major activities	1986-1987	1988-1989	1990-1991
		(Percentage)	
Overall policy-making and coordination	2.5	2.7	3.5
Political and Security Council affairs	5.6	6.1	5.4
Political affairs and trusteeship	1.7	1.5	1.1
Economic, social and humanitarian	27.1	27.3	27.4
International justice and law	1.5	1.6	1.6
Public information	4.1	4.5	4.3
Common support services	38.3	40.3	38.1
Staff assessment	15.4	14.7	15.4
Capital and special expenditures	3.8	1.3	3.2
	100.0	100.0	100.0

Functional categories	1986-1987	1988-1989	1990-1991
		(Percentage)	
Salaries and personnel costs	79.2	79.3	79.3
Travel	1.9	2.1	2.0
Contractual services	1.8	1.9	2.1
Operating expenses	11.1	10.5	9.4
Acquisitions	2.2	3.2	4.7
Grants, fellowships, and other	3.8	3.0	2.5
	100.0	100.0	100.0

15. Schedules 2.1 and 2.2 present the details of general income and income from revenue-producing activities, which totalled $67.3 million, an amount equal to the proposed revised total for the biennium 1990-1991 and approximately equal to the total of $67.6 million received during the previous biennium.

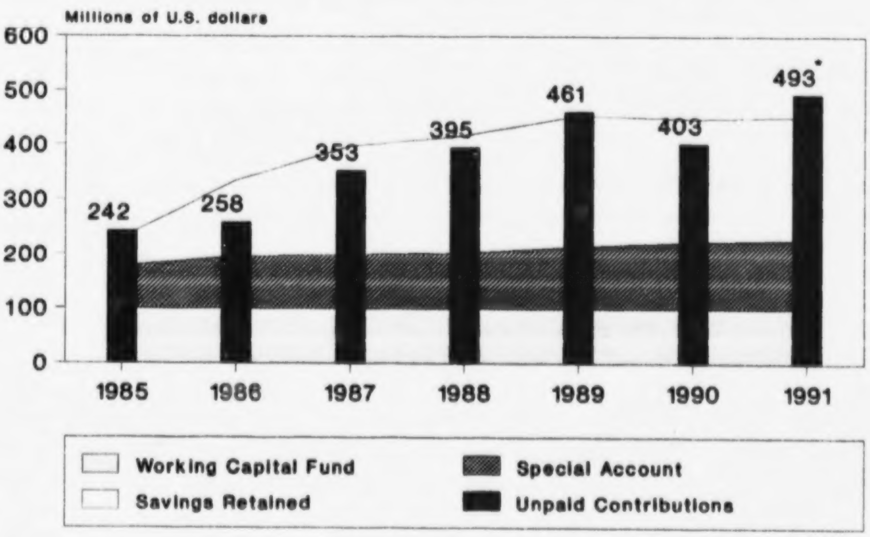
16. Because of the proposed revisions to the 1990-1991 appropriations, there is no excess of income over expenditure for the biennium reflected in statement II of the accounts. There were additions to the surplus account, however, due to net savings of $11 million effected in the liquidation of 1988-1989 obligations and $0.8 million of unbudgeted contributions by new Member States. This $11.8 million of surplus will be available for offset against the assessments of Member States in 1993, unless the General Assembly takes action to suspend certain financial regulations, as it has done in the past. The suspension of financial regulations concerning the distribution of surpluses has been one way in which the Organization has been able to offset shortfalls in cash receipts as a consequence of late payment or non-payment of assessed contributions by certain Member States.

17. Statement III of the accounts contains a balance sheet showing the assets and liabilities of the General Fund as at 31 December 1991. Assessed contributions unpaid are shown in the balance sheet as assets, irrespective of collectibility. Unpaid assessed contributions totalled $439 million at the

end of 1991. Moreover, as authorized by General Assembly resolution 46/184, there was an additional $53 million of unassessed amounts pertaining to the biennium 1990-1991, against which expenditures have already been made. This level of unreceived contributions far exceeded the $227 million fund balance built up by budgetary savings retained over the years. As a result, the General Fund had no cash as at 31 December 1991. It had exhausted the available $91 million in the Working Capital Fund and was further in debt to the Special Account and other United Nations funds for a total of $167 million. The cash situation would have been even worse at the end of the biennium except for the fact that $46 million in advance payments for 1992 were received from certain Member States in the last few days of December 1991.

18. The impact of the continuing failure of Member States to pay their assessed contributions in full and on time is shown in figure 2 below, which compares the amounts of unpaid assessments with the three primary sources of cash: budgetary savings not yet returned to Member States, the Working Capital Fund, and the Special Account. As may be seen, sizeable budgetary savings were made in the biennium 1986-1987, which significantly increased the amount of budgetary savings retained. No further cash budgetary savings have been retained since 1989, however, and the level of uncollected assessments has increased to such an extent that the combined cash from all three sources was insufficient to cover it by the end of 1991.

UN Regular Budget Liquidity Position
Unpaid Contributions - Available Funding



* Total for unpaid contributions includes $53.4 million unassessed amount for the 1990-1991 biennium

Figure 2

Peace-keeping operations

19. Statements IX through XXI of the accounts record the financial positions of 13 peace-keeping operations which are not part of the regular budget. Two of these are no longer operational. Ten of the 11 active operations are financed under special scales of assessment, and the remaining operation, UNFICYP, is paid for by voluntary contributions.

20. Statements IX and XIII, respectively, and their supporting schedules record the account balances at the end of 1991 for the two peace-keeping missions which are no longer operational - the United Nations Emergency Force (1956) and the United Nations Operation in the Congo. The accounts of both operations remain open, since certain liabilities incurred cannot be discharged as a result of the non-payment by certain Member States of the contributions assessed on them. The only changes in account balances refer to the revaluation at current rates of exchange of outstanding claims that are delineated in currencies other than the United States dollar.

21. In the table below, current assessed peace-keeping operations are summarized listing their original Security Council mandates and their earliest and current General Assembly financing resolutions:

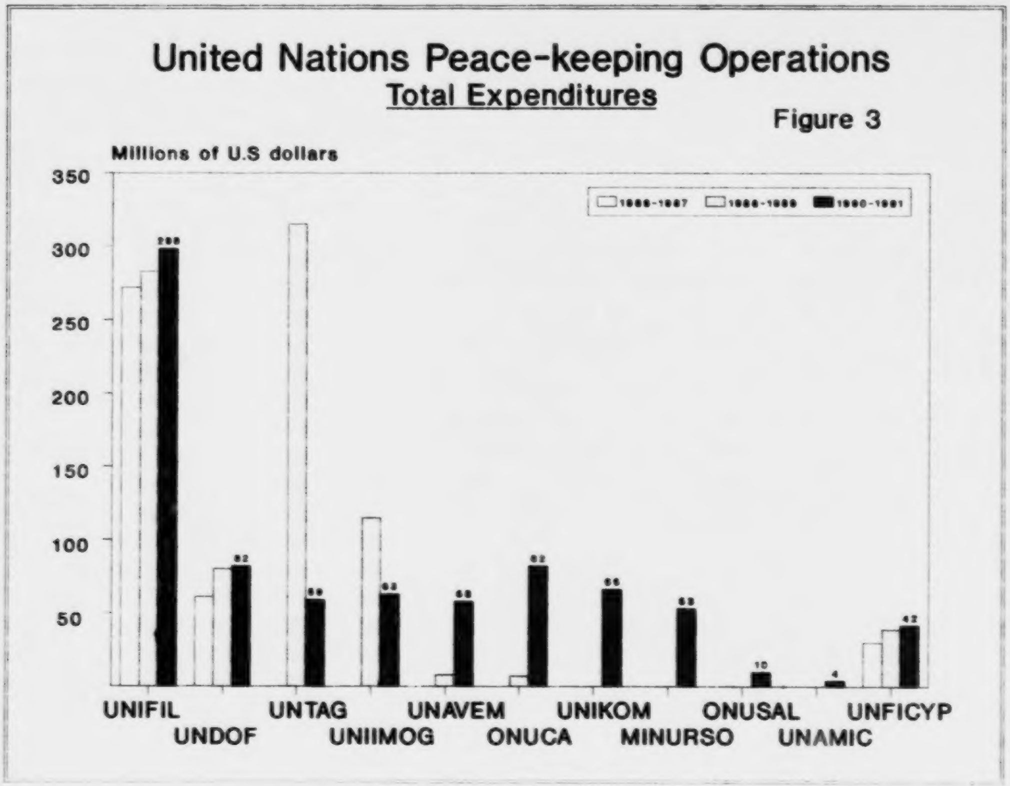
Statement	Operation	Security Council mandate	Financing resolution	Creation date
X	United Nations Emergency Force (1973) combined with the United Nations Disengagement Observer Force (UNDOF)	340 (1973) 350 (1974)	3101 (XXVIII) 3211 (XXIX) 46/193	25 Oct. 1973 31 May 1974
XI	United Nations Interim Force in Lebanon (UNIFIL)	425 (1978)	S-8/2 46/194	19 March 1978
XII	United Nations Iran-Iraq Military Observer Group (UNIIMOG)	619 (1988)	42/233 45/245	9 Aug. 1988
XIV	United Nations Angola Verification Mission (UNAVEM)	626 (1988)	43/231 46/195	3 Jan. 1989
XV	United Nations Transition Assistance Group (UNTAG)	629 (1989)	43/232 45/265	1 Apr. 1989
XVI	United Nations Observer Group in Central America (ONUCA)	644 (1989)	44/44 46/196	7 Nov. 1989

Statement	Operation	Security Council mandate	Financing resolution	Creation date
XVII	United Nations Iraq-Kuwait Observation Mission (UNIKOM)	687 (1991) 689 (1991)	45/260 46/197	9 Apr. 1991
XVIII	United Nations Mission for the Referendum in Western Sahara (MINURSO)	690 (1991)	45/266	17 May 1991
XIX	United Nations Observer Mission in El Salvador (ONUSAL)	693 (1991)	45/267	1 July 1991
XX	United Nations Advance Mission in Cambodia (UNAMIC)	717 (1991)	46/198 A 46/198 B	23 Oct. 1991

22. Figure 3 below shows the expenditures for the last three bienniums for each of the peace-keeping missions which were operational during these years. The mandates of two operations, UNTAG and UNIIMOG, ended during the biennium 1990-1991.

23. Each of the peace-keeping operations has been affected to varying degrees by delayed payments of assessed contributions. In certain instances, Member States have indicated their intentions not to participate in financing. The following table shows a comparison of unpaid assessments in respect of active peace-keeping operations as at 31 December 1991 and 31 December 1989:

	1991	1989
	(Millions of United States dollars)	
UNEF (1973)/UNDOF	37.0	33.8
UNIFIL	264.1	317.8
UNAVEM	14.9	1.6
ONUCA	18.9	40.4
UNIKOM	41.3	-
MINURSO	55.4	-
ONUSAL	6.2	-
UNAMIC	13.4	-
Total	451.2	393.6



24. As can be seen in the table above, there was a moderate reduction in the high level of arrears for UNIFIL during 1990-1991. It should be noted that the relatively high levels of arrears for ONUCA at the end of both bienniums and for UNAMIC at the end of 1991 are due in part to the fact that assessments were approved very late in each biennium. Unpaid contributions for completed peace-keeping operations and peace-keeping operations financed by voluntary contributions amounted to $134 million as at 31 December 1991.

25. As a result of non-payment of assessments, particularly for the older peace-keeping missions, certain obligations to troop-contributing countries could not be honoured and are recorded as accounts payable. In addition, the General Assembly has approved the temporary suspension of financial regulations 5.2 (b), 5.2 (d), 4.3 and 4.4 in respect of certain peace-keeping operations, thereby retaining in suspense amounts that would normally have been returned to Member States. Totals under these headings for UNEF (1973)/UNDOF and UNIFIL as at 31 December 1991 are as follows:

	Accounts payable	Amounts held in suspense
	(Millions of United States dollars)	
UNEF (1973)/UNDOF	4.4	60.4
UNIFIL	173.3	83.6

26. Unique among peace-keeping operations, UNFICYP is financed by voluntary contributions. While the accounts shown in statement XXI indicate a fund balance of $6.5 million on the basis of the obligations which have been recorded, an important footnote on the accompanying schedule 21.1 explains that obligations recorded are limited to the funds available. An additional cumulative total of $205 million in obligations have not been recorded by the end of 1991 because of the lack of available funds. These represent primarily obligations owing to troop-contributing Member States, which could not be reimbursed by the United Nations. This total of "unrecorded" obligations increased $35 million during the biennium 1990-1991.

27. The United Nations Observer Group in Central America (ONUCA) concluded most of its activities at the end of its mandate period in April 1992. At that time, some of its operational tasks were combined into ONUSAL. The United Nations Advance Mission in Cambodia (UNAMIC) was a precursor to a major new peace-keeping operation authorized shortly after the end of the biennium 1990-1991, the United Nations Transitional Authority in Cambodia (UNTAC). The anticipated total expenditures for UNTAC during its 18-month period of operation is $1.8 billion to $2 billion, an amount far in excess of the combined expenditures of all peace-keeping operations during the biennium 1990-1991. Another very large peace-keeping effort, the United Nations Protection Force (UNPROFOR), commenced operations in Yugoslavia in January 1992 with an estimated cost of approximately $615 million for a 15-month period.

Technical cooperation activities

28. Statement XXIII records United Nations activities in the field of technical cooperation. About 75 per cent of all technical cooperation activity is financed by UNDP and UNFPA, with the remainder being financed through technical cooperation trust funds and the regular programme of technical cooperation portion of the regular budget (sect. 24). Schedule 23.2 reports details of financial activity in technical cooperation trust funds, and further schedules are available upon request detailing the utilization of regular budget and UNDP/UNFPA funds made by each office. Total expenditures (including $35.1 million provided by the regular budget) were $627.8 million for 1990 and 1991, an increase of almost $98 million, or 18 per cent, over the previous biennium. Most of this growth represented an increase in activities funded by UNDP. Figure 4 shows technical cooperation expenditures by fund source and by administrative location.

Technical Co-operation Activities
Expenditures for 1990-1991

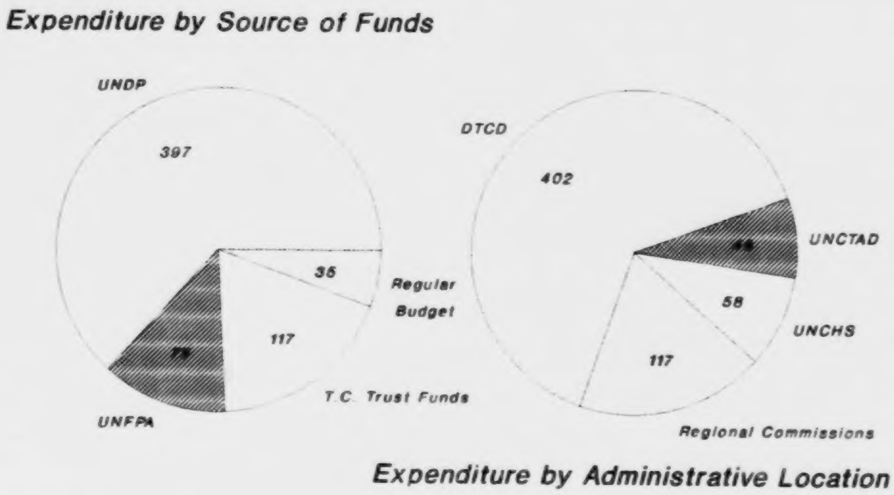


Figure 4

General trust fund activities

29. A consolidated summary of the 129 general trust funds under the direct responsibility of the Secretary-General is included in statement XXIV. These trust funds have been established to support or supplement the substantive work programme of the Organization or to contribute to activities of humanitarian or relief assistance. Certain other extrabudgetary activities - the voluntary funds administered by the United Nations High Commissioner for Refugees, the United Nations Relief and Works Agency for Palestine Refugees in the Near East, the Fund of the United Nations Environment Programme, the Habitat and Human Settlements Foundation, the United Nations University, the United Nations Institute for Training and Research, and the International Trade Centre - are reported to the General Assembly separately and are not included in the accounts of the United Nations.

30. The notable growth in recent years in activities financed under general trust funds continued during the biennium 1990-1991, particularly in the areas of emergency assistance and humanitarian activities. Total income was $725 million during the two years, of which $590 million was pledged contributions by Governments.

31. Four large funds accounted for 75 per cent of total expenditures for all general trust funds - the Trust Fund for Disaster Relief ($171.1 million), the Afghanistan Emergency Trust Fund ($122.6 million), the United Nations Fund for Drug Abuse Control ($98.1 million), and the Kampuchean Emergency Trust Fund ($56.3 million). Details of these four funds and three other relatively large funds are shown in schedule 24.1.1. Full details on all United Nations general trust funds are available on request. Figure 5 illustrates trust fund expenditures by field of activity for the last three bienniums.

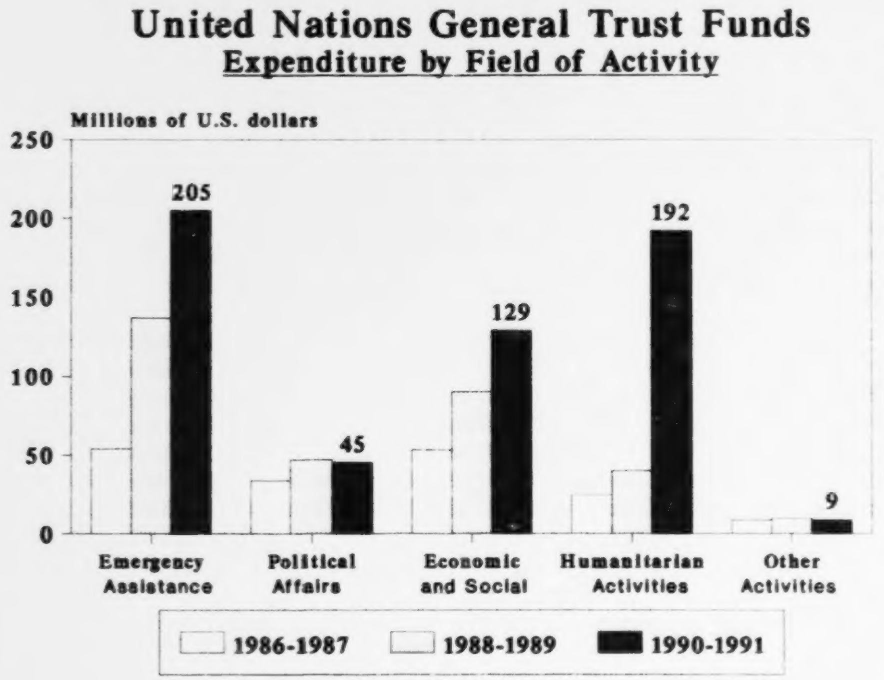


Figure 5

Other special funds

32. Statement V shows the status of construction-in-progress accounts for current projects at Addis Ababa, Bangkok and Nairobi. It also reflects the costs incurred as at 31 December 1991 in respect of the integrated management information system (IMIS).

33. Programme support costs are sums earned by the United Nations for the performance of certain functions related to substantive and administrative support of technical cooperation activities, peace-keeping activities, trust fund activities, and administrative structures such as UNDP and the United Nations Children's Fund (UNICEF). With the continuing growth of extrabudgetary activities, it has been necessary to strengthen supporting administrative services. The programme support accounts exist so that the regular budget does not have to cover undue direct and indirect costs of the various extrabudgetary activities. Statement XXV records the activity in the programme support costs account, and supporting schedules give an accounting of programme support for technical cooperation activities by main office location.

34. Overall income for programme support totalled $117.4 million for the biennium 1990-1991, a 43 per cent increase over the previous biennium total of $82 million. This increase was due in part to the addition in 1990 of a new support account for peace-keeping operations. The following table summarizes the percentage of income received in the last three bienniums by source of funding:

	1986-1987	1988-1989	1990-1991
		(Percentage)	
Technical cooperation activities	75.1	74.2	60.7
Administrative structures	22.4	22.5	24.7
Peace-keeping operations	-	-	10.9
General trust funds	2.5	3.3	3.7
	100.0	100.0	100.0

35. Statement XXVI contains the accounts for funds held-in-trust, which relate for the most part to various insurance and compensation reserve funds, including health and life insurance plans entered into by the Organization with staff participation. The reserves that have accumulated in those funds are being held to provide for rate stabilization and as a provision against future adverse experience.

36. Statement XXII is a special account for "other activities" approved under Security Council resolution 687 (1991), which requested the Secretary-General to undertake certain tasks in connection with the situation between Iraq and Kuwait. Final arrangements have not been made for the financing of activities under the resolution. An appeal has been made to Member States to make

voluntary advances as well as outright grants to meet the initial expenses pending formal action by the General Assembly. As at 31 December 1991, cumulative expenditures amount to $15.1 million. Against this total, voluntary contributions and advances totalling $7.2 million have been received, and the Advisory Committee has authorized an advance of up to $10 million from the Working Capital Fund on an interim basis.

ANNEX I

UNITED NATIONS - ALL FUNDS SUMMARY a/

I. Statement of income and expenditure for the biennium 1990-1991 ended 31 December 1991

(Millions of United States dollars)

	General Fund and other related activities b/	Peace-keeping missions c/	Technical cooperation activities d/	General trust funds e/	Other special funds f/
Income					
Proposed appropriations	2 188.4 g/	828.5 g/	-	-	-
Pledged contributions	-	44.8	88.1	590.6	4.7
Allocations and subventions	-	-	500.7	30.4	108.6 h/
Other income	13.6 i/	72.6	6.7	103.9	85.6
Total, income	2 202.0	945.9	595.5	724.9	198.9
Expenditure	2 188.4	819.1	592.7	597.7	166.1 h/
Excess of income over expenditure	13.6	126.8	2.8	127.2	32.8

II. Statement of assets and liabilities as at 31 December 1991

(Millions of United Nations dollars)

	General Fund and other related activities b/	Peace-keeping missions c/	Technical cooperation activities d/	General trust funds e/	Other special funds f/
Assets					
Cash	95.1	289.7	96.7	352.2	147.6
Investments	-	-	-	1.5	5.6
Contributions unpaid	439.5 g/	585.2 g/	6.0	82.4	-
Unassessed appropriations	53.4	-	-	-	-
Accounts receivable	61.5	5.8	8.2	8.8	7.5
Unspent allocations	-	-	204.2	1.1	1.3
Due from other United Nations funds	48.8	32.4	8.4	7.8	42.1
Capital assets	256.7	-	-	-	-
Other assets	95.4 j/	71.7 k/	67.1	31.1	39.4
Total, assets	1 050.4	984.8	390.6	484.9	243.5

	General Fund and other related activities b/	Peace-keeping missions c/	Technical cooperation activities d/	General trust funds e/	Other special funds f/
Liabilities					
Accounts payable	29.5	241.1	34.7	1.3	9.6
Advance payments of 1992 assessments	45.6	-	-	-	-
Unliquidated obligations - current year	55.8	169.3	65.7	28.5	11.5
Unliquidated obligations - prior year	-	20.4	-	-	-
Commitments for future years	19.9	-	18.5	-	-
Due to other United Nations funds	86.9	30.4	6.1	1.9	14.2
Due to Tax Equalization Fund	44.7	-	-	-	-
Reserves	-	-	-	28.1	12.6
Other liabilities	3.6	68.2	235.9	90.4	-
Total, liabilities	286.0	529.4	360.9	150.2	47.9
Fund balance					
Balance available 1 January 1990	786.0	434.5 l/	26.9	204.2	106.5
Add: Net excess of income over expenditure	13.6	126.8	2.8	127.2	32.8
Credits to Member States	(46.8)	(110.4) m/	-	-	-
Savings in liquidation of prior year's obligations	11.0	4.5	-	-	-
Net transfer from reserves	-	-	-	4.4	(3.7)
Other adjustments to fund balance	0.6	-	-	(1.1)	60.0 n/
Balance available 31 December 1991	764.4 o/	455.4	29.7	334.7	195.6
Total, liabilities and fund balance	1 050.4	984.8	390.6	484.9	243.5

(Footnotes on following page)

(Footnotes to table)

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a/ Comprising all funds covered by the present financial report.

b/ Comprising the United Nations General Fund (statements I-III), the United Nations Capital Assets Fund (statement IV), the United Nations Working Capital Fund (statement VI), the United Nations Special Account (statement VII) and the Special Account for the sale of United Nations bonds (statement VIII).

c/ Comprising UNEF 1956, UNEF 1973/UNDOF, UNIFIL, UNIIMOG, ONUC, UNAVEM, UNTAG, ONUCA, UNIKOM, MINURSO, ONUSAL, UNAMIC and UNFICYP (statements IX-XXI).

d/ See statement XXIII.

e/ See statement XXIV.

f/ Comprising United Nations Construction-in-progress Fund and Integrated Management Information System Fund (statement V), Special Account for activities approved under Security Council resolution 687 (1991): other activities (statement XXII), special accounts for programme support costs (statement XXV) and United Nations funds held-in-trust (statement XXVI).

g/ Includes assessed contributions unpaid irrespective of collectibility.

h/ Contains an element of double counting (see annex II).

i/ Represents interest earned on deposits for the United Nations Special Account.

j/ Includes $16.6 million unpaid assessed contribution held in a special account pursuant to General Assembly resolution 3049 C (XXVII) and $48.2 million advances to ONUC and UNEF (1956) from the Special Account for the sale of United Nations bonds and the United Nations Special Account.

k/ Includes $36 million in respect of UNEF (1973) and $19.6 million in respect of UNIFIL unpaid assessed contribution held in a special account pursuant to General Assembly resolution 36/116 A.

l/ Includes $60.4 million held in suspense for UNEF (1973) and $75.4 million held in suspense for UNIFIL, pending a further decision by the General Assembly.

m/ Represents credits to Member States against their assessments for UNEF/UNDOF ($2.9 million), UNIIMOG ($23.9 million), UNTAG ($64.9 million), UNAVEM ($1.4 million) and ONUCA ($17.3 million).

n/ Comprising $13.2 million allotments from other United Nations funds to IMIS, and $46.8 million from the United Nations General Fund to the United Nations Construction-in-progress Fund.

o/ Includes non-cash amount of $256.7 million representing value of land and buildings.

ANNEX II

Technical annex

1. The present annex contains (a) a note on double counting in the financial statements; (b) further information concerning certain funds and accounts closely related to the General Fund; and (c) supplementary tables and information that the Secretary-General is required to report.

Note on double counting

2. The financial statements contain three instances of double counting, as follows:

(a) Expenditures relating to the regular programme of technical cooperation, amounting to $35.1 million, are shown in the financial accounts under both statement I (regular budget appropriations) and statement XXIII (technical cooperation activities). For the purposes of the present financial report, they are shown only once - as regular budget expenditures. For the sake of completeness, however, these costs are included in the discussion of technical cooperation activities contained in paragraph 28 of the report and in the related figure 4;

(b) Statements X (UNEF (1973)/UNDOF), XI (UNIFIL), XII (UNIIMOG), XIV (UNAVEM), XV (UNTAG) and XVI (ONUCA) of the financial accounts report on income and expenditures of mandate periods that were already in progress on 1 January 1990, the first day of the biennium 1990-1991. This means that certain financial activity which took place in the biennium 1988-1989 is recorded again in the financial statements for 1990-1991. This financial report contains adjusted figures eliminating the potential double counting;

(c) The special accounts for programme support costs derive their income in part from levies made on trust funds and technical cooperation accounts. The traditional rate of these levies (also known as overheads) is 13 per cent. Financial statements XXIII (technical cooperation) and XXIV (general trust funds) both show expenditures under the heading of programme support costs which actually relate to amounts transferred to the special account for programme support costs (statement XXV), where they appear as income. For the purposes of the present financial report, programme support cost expenditures are shown both under that heading and as expenditures under technical cooperation and trust funds, thereby reflecting the same type of double counting as in the financial accounts.

Certain funds and accounts closely related to the General Fund

3. The present section of the annex provides additional information in respect of the following funds and accounts:

(a) Tax Equalization Fund: this fund was created under the provisions of General Assembly resolution 973 (X) of 15 December 1955. Revenue from the staff assessment plan in respect of staff members financed under the regular budget and assessed peace-keeping operations is credited first to the Tax Equalization Fund. Member States that do not levy taxes on the United Nations income of their nationals working for the Organization are credited with a proportionate share of the Tax Equalization Fund as an offset against their assessments. Member States that do levy income taxes on their nationals working for the Organization do not receive this credit. Instead, their share of the Fund is utilized to reimburse staff for taxes they have had to pay on their United Nations income. Staff members financed by extrabudgetary funds who are required to pay income tax are reimbursed directly from the resources of the extrabudgetary fund concerned. The accounts of the Tax Equalization Fund may be found in schedule 3.2.

(b) United Nations Capital Assets Fund: statement IV reflects the total cost of the land and buildings of the Organization, details of which are contained in a supporting footnote.

(c) United Nations Working Capital Fund: the accounts of the United Nations Working Capital Fund may be found in statement VI. In accordance with General Assembly resolution 44/204 of 21 December 1989, the United Nations Working Capital Fund was established in the amount of $100 million for the biennium 1990-1991. As at 31 December 1991, the Working Capital Fund had advanced $91.2 million to the General Fund, which cannot be fully repaid until the liquidity position of the General Fund has improved. An additional $7.9 million was advanced to fund other activities authorized by Security Council resolution 687 (1991). The remaining balance of the Working Capital Fund ($0.9 million) is not available in cash.

(d) United Nations Special Account: consistent with the provisions of General Assembly resolutions 2053 A (XX) of 15 December 1965 and 3049 A (XXVII) of 19 December 1972, the United Nations Special Account has received voluntary contributions from Member States and private donors in order to overcome the financial difficulties of the United Nations and to resolve the Organization's short-term deficit. Statement VII shows that, as at 31 December 1991, the principal of the fund stood at $137.1 million, including accumulated interest. Of this amount, $3.6 million has been advanced to UNEF (1956) and ONUC, $35.8 million was advanced to the General Fund, and $97.7 million was available in cash. The short-term investments comprising this cash balance are listed in schedule 7.2.

(e) The Special Account for the sale of United Nations bonds: this account was opened as a result of General Assembly resolution 1739 (XVI) of 20 December 1961. Under the terms of the resolution, the Secretary-General was authorized to issue bonds up to a total of $200 million, utilizing the proceeds of sale for purposes normally associated with the United Nations Working Capital Fund. He was also requested to include in the regular budget an amount sufficient to pay interest and installments of principal, in accordance with the terms of the issue. A total of $169.9 million was realized from the sale of bonds and utilized for UNEF (1956) and ONUC. As may be seen from statement VIII, the last payments of principal and interest were made to bond holders in the biennium 1988-1989, and the bond issue is now fully amortized.

Supplementary tables and information that the Secretary-General is required to report

Cash and investments

4. The cash and investments figures shown in the table in paragraph 6 of the financial report represent operational cash, both at Headquarters and at offices and projects away from Headquarters, as well as interest-bearing bank deposits and other investments. The detailed breakdown of these figures is shown in the following table:

	Operational cash balances	Interest-bearing accounts	Other investments	Total
General Fund and related funds	(5.0)	100.1	-	95.1
Peace-keeping missions	15.6	274.1	-	289.7
General trust funds	36.8	315.4	1.5	353.7
Technical cooperation activities	9.5	87.2	-	96.7
Projects of a multi-year nature	0.6	31.8	-	32.4
Programme support accounts	0.2	46.3	-	46.5
Funds held-in-trust and other	2.5	66.2	5.6	74.3

Contributions to the regular budget received in currencies other than United States dollars

5. As in previous bienniums, the Secretary-General was empowered by the General Assembly, in its resolution 40/248 of 18 December 1985, to accept for the calendar year 1988, a portion of the contributions of Member States in currencies other than United States dollars. A similar provision in respect of 1989, 1990 and 1991 was contained in General Assembly resolution 43/223 of 21 December 1988. Accordingly, based on actual United Nations requirements in various currencies, the United States dollar equivalents of the following payments in such currencies were accepted in respect of the bienniums 1990-1991 and 1988-1989:

	1990-1992	1988-1989
	(United States dollar equivalents)	
Austrian schillings	-	5 528 347
Barbados dollars	85 609	147 121
Bulgarian leva	153 837	-
Burundi francs	235 816	-
CFA francs	-	121 966
Deutsche mark	-	120 331
Egyptian pounds	1 218 537	740 817
Ethiopian birr	171 216	135 815
Guyana dollars	-	3 356
Indian rupees	317 047	601 900
Iraqi dinars	1 819 768	1 735 354
Israeli new shekels	2 909 342	3 105 335
Pakistan rupees	1 105 505	897 298
Portuguese escudos	98 638	200 000
Russian roubles	2 518 812	7 291 700
Syrian pounds	-	1 052 399
Trinidad and Tobago dollars	-	375 406
Total	10 634 127	22 057 145

Write-off of losses of cash and receivables

6. In accordance with financial rule 110.14, the Controller or, where required, the Secretary-General, after full investigation, approved the write-off, on a case-by-case basis, of balances in amounts ranging from $8 to $36,263. The write-offs for the biennium 1990-1991 amounted to $230,392. The write-offs for the biennium 1988-1989 amounted to $184,255. In each case, it was determined, in the light of the facts known at the time, that (a) the responsibility for the loss could not be fixed and attached to any official of the United Nations, (b) every effort had been made to collect the amounts and (c) further collection efforts would be fruitless. An analysis of those write-offs by activity is as follows:

	1990-1991	1988-1989
	(United States dollars)	
General Fund and related activities	122 664	122 408
Peace-keeping activities	-	2 791
Technical cooperation activities	13 908	12 321
General trust funds	91 908	46 735
Programme support costs	1 912	-
Total	230 392	184 255

Write-off of losses of property

7. Property losses at Headquarters and offices away from Headquarters amounting to $1,109,470 (based on their original costs) were written off in accordance with financial rule 110.15 during the biennium 1990-1991. As a consequence, these write-offs brought the balance of the property to the same level as that shown in the property records for the actual quantities on hand. The details of the amounts were reported to the Board of Auditors in accordance with the provisions of financial rule 110.10 (b).

Ex gratia payments

8. Seven *ex gratia* payments, totalling $27,886, were made in accordance with financial regulation 10.3 during the biennium 1990-1991. Details of these payments were provided to the Board of Auditors.

II. REPORT OF THE BOARD OF AUDITORS

Introduction

1. As required by General Assembly resolution 74 (I) of 7 December 1946, the Board of Auditors has audited the accounts of the United Nations, including the trust funds and special accounts administered by and for the United Nations for the biennium ended 31 December 1991.

2. The audit was carried out in accordance with article XII of the Financial Regulations of the United Nations and the annex thereto and with the common auditing standards adopted by the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency (IAEA). Our examination was conducted at United Nations Headquarters in New York and at the following United Nations offices away from Headquarters: Addis Ababa, Afghanistan, Bangkok, Geneva, The Hague, Lusaka, Mexico, Nairobi, Rome, Santiago, Santo Domingo and Vienna. Furthermore, including the Field Operations Division and some smaller missions audited at Headquarters, the following peace-keeping and special missions were audited at their field office locations: UNIFIL, UNFICYP, UNDOF, UNAVEM, UNTSO, UNMOGIP, UNTAG, OSGAP, UNGOMAP and ONUCA. Technical cooperation project activities in Bangladesh, Bolivia, China, Ethiopia, Mozambique and Pakistan were also audited.

3. In its resolution 46/183 of 20 December 1991, the General Assembly requested the Board of Auditors and the Advisory Committee on Administrative and Budgetary Questions to continue to cover, in their review of organizations and programmes, the areas relating to the efficiency and effectiveness of the financial procedures and controls, the accounting system and related administrative and management aspects in accordance with regulation 12.5 of the Financial Regulations of the United Nations and to recommend measures, as appropriate, to strengthen financial and management controls and to standardize the financial reporting of the organizations.

4. In the same resolution, the General Assembly also requested the Board of Auditors to carry out its audits in a comprehensive manner, to ensure regular audit coverage of all extrabudgetary expenditures, including the various trust funds managed by the Secretary-General or the executive heads of United Nations organizations and programmes, and to review and present in a standardized format the liquidity positions of United Nations organizations.

5. Also, in the same resolution, the General Assembly requested the Board of Auditors to ensure regular audit coverage of the accounts of the various peace-keeping and special missions. The Board has always provided adequate coverage of peace-keeping activities. Pursuant to the request of the Assembly, the Board has decided to depart from its previous approach of reporting its findings and recommendations on peace-keeping and special missions in thrust areas spread in different parts of the report. In the present report, the findings and recommendations have been grouped together to bring peace-keeping activities into focus.

6. During the biennium under review, the Board of Auditors continued its practice of reporting the results of specific audits and issued management letters containing detailed observations and recommendations to the Administration. This practice has helped to maintain a continuous dialogue with the Administration. Also, the Board met with the Advisory Committee on Administrative and Budgetary Questions and participated in the deliberations of the Panel of External Auditors. The Board of Auditors also maintained continuing liaison with the Joint Inspection Unit and continued to work, in close cooperation and coordination with the Internal Audit Division.

7. The audit during the biennium covered budgetary control; accounts and financial reporting; cash management; financial management and control; payroll, staff cost and personnel issues; procurement management; programme management; income and revenue-producing activities; consultants, experts and temporary assistance; travel; programme support costs; and certain aspects of computer operations and electronic data-processing (EDP) systems. The Board also examined peace-keeping operations, technical cooperation activities, and the Tax Equalization Fund. In particular, the Board adopted the horizontal audit approach in three selected audit areas: trust funds, expendable and non-expendable property, and internal audit function. Audit findings resulting from this horizontal approach are brought into focus in this report as well as the reports on various United Nations organizations. In addition, the Board, pursuant to paragraph 17 (a) of General Assembly resolution 46/183, evaluated the efficacy of actions taken to implement previous audit recommendations made in its report on the biennium 1988-1989 1/ and the results of this evaluation are presented immediately after the introduction of the report.

8. The present report is divided into two parts. Part I discusses our findings and recommendations on the financial statements, while part II relates to management issues. All matters have been discussed with the Administration, whose responses are referred to as appropriate.

Follow-up on actions taken on previous audit recommendations

9. The examination for the biennium 1990-1991 included an evaluation of the efficacy of steps undertaken by the Administration to implement previous audit recommendations as requested by the General Assembly in paragraph 17 (a) of its resolution 46/183. The findings are discussed in detail in annex I to the present report. The Board noted that there are issues that continue to be unresolved which are discussed in this report. Some of the audit concerns refer to the transfers of appropriations between sections, the preparation of budget performance reports, the estimation of extrabudgetary resources, the incurrence of expenditures in excess of allotments and the recording of pledges.

1/ Official Records of the General Assembly, Forty-fifth Session, Supplement No. 5 (A/45/5), vol. I, sect. II.

Summary of recommendations

10. The Board recommends that the following actions, presented in order of priority, should be taken:

(a) There should be closer monitoring of expenditures to ensure that these are within the appropriations voted and the allotments issued (see paras. 78 and 81);

(b) The Guidelines for the Acceptance Valuation, Safe-keeping, Use and Possible Monetization of Contributions In-kind to Operation Salam should be immediately implemented in the United Nations Office of the Coordinator for Humanitarian and Economic Assistance Programmes relating to Afghanistan (UNOCA) (see para. 102);

(c) UNOCA should establish criteria for a firm commitment to be considered a confirmed pledge and recorded in the accounts (see para. 106);

(d) More effective cash management should be adopted, particularly on the formulation of investment policy and the levels of balances maintained for cash at banks (see paras. 93 and 98);

(e) The authorization for the advances made to the United Nations Institute for Training and Research (UNITAR) must be sought from the General Assembly (see para. 84);

(f) It should be explicitly established if and to what extent the Office of the United Nations Disaster Relief Coordinator (UNDRO) may deviate from United Nations administrative instructions (see para. 125);

(g) The Economic Commission for Africa should strengthen its internal and accounting controls (para. 129);

(h) The unauthorized hiring of staff by the Centre for Human Rights should be discontinued immediately. Performance review of personnel, as well as review of permanent and short-term appointments, should be carried out on a timely basis. A more effective system of managing and controlling the granting of allowances and benefits should be installed (see paras. 165, 181, 186 and 192);

(i) Deficiencies in the staffing table system should be evaluated and improvements made. In the United Nations Office at Geneva, staff levels should be brought in line with authorized post levels. In the Economic Commission for Africa (ECA), the organizational structure should be streamlined. Regular assessments of manpower requirements should be conducted at the United Nations Office at Geneva and ECA (see paras. 171, 174, 177 and 179);

(j) The quantity and quality of staff resources of the Internal Audit Division should be strengthened in order to ensure adequate audit coverage. Audit planning should be improved. Internal audit findings and recommendations should be given proper response. Potential conflicts of interest should be avoided (see paras. 290, 294, 296, 298, 301 and 310);

(k) The build-up of unnecessary administrative functions in addition to those already available should be avoided when establishing new institutions. Programme management and performance reporting as well as timely implementation of projects should be improved. The organizational and personnel structure of the Centre for Social Development and Humanitarian Affairs should be reviewed (see paras. 136, 138, 147, 152, 155 and 161);

(l) ECA should strengthen and improve the supervision and coordination of its multinational programming and operational centres (MULPOCs) and substantially improve programme management (see paras. 141 and 144);

(m) The publication of the "Human Rights Newsletter" should be reconsidered (see para. 156);

(n) Policy guidelines on the proper disposition of long outstanding accounts receivable and payable should be established (see para. 86);

(o) Budgetary controls for general and technical cooperation trust funds and the corresponding programme support costs should be improved and performed in accordance with relevant administrative instructions (see paras. 109, 111, 132 and 134);

(p) Administrative instructions on the hiring, granting of remuneration and performance evaluation of experts and consultants should be strictly adhered to (see paras. 207, 209, 212, 214 and 218);

(q) Policies on procurement, bidding, and non-expendable property should be reviewed for better delivery of services. Financial control and accountability for all United Nations property should be instituted (see paras. 229, 234, 238, 241, 245, 249, 253, 258, 263, 265, 267, 270, 274 and 276);

(r) The system and procedures in the selection and monitoring of performance of fellows at the Fellowship Service need to be improved (see para. 282);

(s) The integrated management information system (IMIS) should be continuously developed and reformulated to incorporate recent developments and policies (see para. 287);

Peace-keeping operations

(t) The role, functions and responsibilities of the Field Operations Division as well as its functional relationship with other offices involved in the peace-keeping process should be clearly determined, based on the growing requirements of peace-keeping operations (see para. 315);

(u) The retention of unliquidated obligations in the accounts as outlined in financial regulations 4.3 and 4.4 should be based on the accounting period of each field mission rather than on the biennium (see paras. 320 and 325);

(v) The efforts of all the offices involved in the procurement of goods for peace-keeping activities should be adequately coordinated to expedite the procurement process (see paras. 334, 335, 346 and 347);

(w) Appropriate measures should be taken to ensure adequate recording, monitoring and reporting of non-expendable property held by all field missions (see paras. 340, 341 and 350).

Summary of findings

Budgetary control

11. Excess of expenditures over appropriations by a net amount of $11,971,200 is within the authorized ceiling but subject to ex post facto approval by the General Assembly (see para. 78).

12. Expenditures exceeded allotments in 21 out of the 25 objects of expenditures (see paras. 79 and 80).

13. Advances made to UNITAR for the past several years are without appropriate authorization (see paras. 82 and 83).

Accounts and financial reporting

14. There are no policy guidelines established to ascertain when long outstanding accounts receivable should be written off or accounts payable credited to income (see para. 85).

15. The financial records and reports of the United Nations Interregional Crime and Justice Research Institute (UNICRI) were not properly maintained (see paras. 87 and 88).

16. The recording of the building and the advance given as loans to UNITAR and the interest thereon were not properly accounted for in the appropriate funds of the United Nations. These were subsequently corrected upon the recommendation of the auditors (see para. 89).

Tax Equalization Fund

17. The financial statements of the Tax Equalization Fund were not fairly presented, owing to the improper matching of income against expenditure. At the suggestion of the auditors, the financial statements as at 31 December 1991 were revised accordingly (see paras. 90 and 91).

Cash management

18. There are no policies on the investments of cash at banks (see para. 92).

19. Excessive cash advances were maintained and were not placed on short-term investments to yield higher interest (see paras. 94-97).

Trust funds (part I)

20. At UNOCA, contributions in-kind were not properly recorded and accounted for. Thus, the relevant amounts in the footnotes reflected in schedule 24.1.1 of financial statements XXIV cannot be verified (see paras. 99-101).

21. The interpretation of what constitutes a firm commitment to be used for recording confirmed pledges is not clear at UNOCA (see paras. 103-105).

22. No actions were taken on several trust funds considered inactive (see paras. 107 to 108).

Programme support costs

23. Fund balances used for the computation of programme support costs were not adequately monitored, which led to the issuance of allotments more than the available funds (see para. 110).

Income and revenue-producing activities

24. The accounting and control procedures for collections and sales as well as inventory of stamps and other philatelic items at the United Nations Postal Administration (UNPA) appeared inadequate (see paras. 112 and 113).

Liquidity position

25. Liquidity position for the United Nations General Fund, the United Nations Working Capital Fund and the United Nations Special Account appears positive, depending upon the extent to which outstanding receivables can be collected (see paras. 116-118).

26. Liquidity position for the United Nations general trust funds and the special account for programme support costs shows excess resources available for short-term investments (see paras. 119-123).

Financial management and control systems

27. The Office of the United Nations Disaster Relief Coordinator (UNDRO) did not adhere to the United Nations administrative instructions (see para. 124).

28. Owing to weak internal controls, an ECA officer obtained financial benefits of at least $125,000 by misappropriating or diverting ECA funds (see paras. 126-128).

Trust funds (part II)

29. The United Nations Conference on Trade and Development (UNCTAD) did not comply with administrative instructions regarding cost plans and allotments for technical cooperation trust funds; this resulted in expenditures exceeding financial resources (see paras. 130 and 131).

30. Pledges and contributions were accepted before formal establishment of trust funds at Headquarters and at UNCTAD (see para. 133).

Programme management

31. Deficient reporting of programme performance at United Nations Headquarters and in the regional commissions have made monitoring and evaluation of programme implementation difficult to achieve (see para. 135).

32. Several programmes considered high priority were either not started or not completed at Headquarters and at the Economic Commission for Latin America and the Caribbean (ECLAC) at Santiago (see para. 137).

33. The multinational programming and operational centres (MULPOCs) of ECA suffer from severe administrative weaknesses; their outputs in terms of quantity and quality are poor (see paras. 139-140).

34. Many reports of ECA contained only analysis of the actual situation without providing assessments of existing problems or suggestions for remedial action; thus, they were of very limited value (see paras. 142 and 143).

35. Separate administrative functions were established for the secretariat of the International Decade for Natural Disaster Reduction, although already available from UNDRO (see paras. 145 and 146).

36. Deficiencies in project monitoring and evaluation, as well as shortcomings in internal cooperation, adversely affected the activities of the Centre for Social Development and Humanitarian Affairs (see paras. 148-151).

37. Funds raised by the Special Representative of the Secretary-General for the Promotion of the United Nations Decade of Disabled Persons were almost exclusively used to meet the running expenses of the Office of the Special Representative (see paras. 153 and 154).

38. Publication of the "Human Rights Newsletter" by the Centre for Human Rights is costly and of questionable efficacy (see para. 156).

39. Project implementation in the Economic and Social Commission for Asia and the Pacific (ESCAP) was characterized by excessive amendments to project documents, lack of resources for effective evaluation, and delay in the closure of completed projects (see paras. 157-160).

Personnel management, payroll and staff costs

40. At the Centre for Human Rights, individuals were repeatedly engaged for work based on verbal agreements disregarding budgetary constraints. To formalize the situation, contracts with fictitious data were established afterwards (see paras. 162-164).

41. At the United Nations Office at Geneva, a staff member at the D-2 level was granted special leave with full pay without valid reason (see paras. 166-168).

42. The staffing table control system, used as a basis for expenditure authorization and management of vacancies, is not functioning effectively (see paras. 169 and 170).

43. At the United Nations Office at Geneva, the results of a job classification exercise have not been put into practice after more than eight years. Many staff members are granted salary grades exceeding their post levels (see paras. 172 and 173).

44. Manpower requirements are not adequately assessed at ECA and at the United Nations Office at Geneva (see paras. 175 and 176).

45. The organizational structure of ECA is not responsive to the effective discharge of its functions (see para. 178).

46. There were considerable and at times intentional delays in the mandatory review of permanent appointments and the conversion to fixed-term appointments (see paras. 180, 182-185).

47. The procedures in the processing of allowances and grants at the Allowances and Benefits Unit of the Office of Human Resources Management are deficient (see paras. 187-191).

48. Maintaining supernumerary staff, the United Nations Office at Vienna bypassed the objectives of the retrenchment mandated by General Assembly resolution 41/213 of 19 December 1986 (see paras. 193-196).

49. In ECA, sick leave was not completely recorded, excessive overtime was rendered, and the outputs of translation services were below standards (see paras. 197-200 and 201-204).

Consultants, experts and temporary assistance

50. Special service agreements were signed and approved post facto at Headquarters, ECA, ECLAC, UNHCR and UNCTAD (see paras. 205 and 206).

51. Performance evaluation of experts and consultants was not conducted and recruitment procedures were inadequate (see paras. 208, 210 and 211).

52. UNDRO and the Economic and Social Commission for Western Asia (ESCWA) granted their consultants excessive remunerations (see paras. 213 and 215-217).

Travel

53. Savings were not realized due to non-use of advance purchase excursion (APEX) fare rates (see paras. 219-221).

54. Unjustified high daily subsistence allowance rates for stopovers during home-leave travel caused unnecessary expenditures (see paras. 222 and 223).

55. Controls on lump-sum payment of home leave and family visit travel have not been strictly implemented (see paras. 224-226).

Procurement

56. In the Office of Conference Services, bidding has become the exception rather than the general rule for awarding contracts and placing purchase orders (see paras. 228 and 229).

57. Project specifications used in requesting for bids were inadequate resulting in incomparable proposals from prospective contractors and change orders (see paras. 230-233).

58. Deficiencies in the awarding and approval of contracts indicated inefficient and uneconomical use of limited resources (see paras. 235-237).

59. No Receiving and Inspection Reports were prepared indicating deficiencies in the receiving and inspection functions (see paras. 239 and 240).

60. Delivery of expendable property procured by Building Management Services was delayed (see paras. 242-244).

61. The reports required from a company providing office supplies have caused inefficiencies in the deliveries and processing of bills (see paras. 246-248).

62. There is no policy on the charge back of Offices/Departments for their requisitions for expendable property (see paras. 250-252).

Expendable and non-expendable property

63. New criteria for non-expendable property have significant implications on property control and accountability (see paras. 255-274).

64. Property management at Headquarters, ECLAC, UNOCA, ECA, the Department of Technical Cooperation for Development of the Secretariat and the United Nations Office at Vienna was deficient and needs improvement (see paras. 259-262, 264, 266, 268, 269 and 271-273).

65. There is no policy on reimbursement of losses and at present there is an undifferentiated application of losses (see para. 275).

66. There is no United Nations office that has specific responsibility for the custody of titles of ownership for real property owned by the United Nations (see paras. 277-279).

Technical cooperation

67. The Fellowship Service of the Department of Technical Cooperation for Development suffers from deficiencies in the system of selection and monitoring of performance of fellows and trainees (see para. 281).

Computer operations and electronic data-processing systems

68. The information technology plan for the integrated management information system (IMIS) appears adequate in current circumstances. However, the implementation of the system will not yield the expected improvements in operational performance if necessary changes in related policy matters remain unsettled (see paras. 283-286).

Internal audit

69. The internal audit in New York and Geneva suffers from inadequate staff resources and deficiencies in planning. Audit coverage is insufficient, especially for Geneva-based organizations and activities (see paras. 288-309).

Peace-keeping operations

70. The functional relationships between the Field Operations Division and other Headquarters offices have not been clearly defined resulting in inadequate perception of roles and responsibilities and lack of coordination in the management of peace-keeping activities (see paras. 311-314).

71. Unliquidated obligations of field missions whose financial periods differ from the United Nations were retained far beyond the validity periods provided in financial regulations 4.3 and 4.4 (see paras. 316-319).

72. Unliquidated obligations of two missions with different financial periods from that of the United Nations were not pro-rated to reflect only the portion pertaining to the biennium (see paras. 321-324).

73. The lack of coordination in the procurement function and the absence of adequate monitoring procedures contributed to long delays in the delivery of goods and services to field missions (see paras. 326-333).

74. Adequate procedures have not been established to ensure effective recording, reporting and monitoring of non-expendable property held at the Field Operations Division and in field missions (see paras. 336-339).

75. The Administration has initiated efforts to establish procedures to determine the depreciated value of residual property of liquidated missions (see paras. 342-345).

76. Contingent-owned equipment is received and used by field missions on behalf of the United Nations without adequate examination to establish their pre-delivery condition, age and value (see paras. 348 and 349).

Part I: Financial statements

Budgetary control

77. The Board reviewed the existing budgetary control procedures for the programme budget formulation and execution processes, including reviews of allotment control and monitoring budget performance, to ascertain whether expenditures were made in accordance with the intentions of the General Assembly and that appropriations were not exceeded. The result of the reviews indicated that deficiencies in the allotment mechanism for controlling expenditures are still prevalent at both Headquarters and field offices.

Excess of expenditures over appropriations subject to ex post facto approval by the General Assembly

78. General Assembly resolution 46/184 of 20 December 1991 contains the final appropriations for the programme budget for the biennium 1990-1991, which amounted to $2,167,974,500. In the same resolution the Assembly granted the Secretary-General, with prior concurrence of the Advisory Committee on Administrative and Budgetary Questions, the authority to incur expenditures in excess of the appropriations up to $13,867,100. Actual expenditures of $2,188,370,000 exceeded the appropriations in 18 of the 34 budget sections, resulting in a deficit of $20,395,500. Revisions to the relevant expenditure sections amounting to $20,395,500 and income sections amounting to $8,424,300 were proposed for *ex post facto* approval by the General Assembly. If approved, the net amount of $11,971,200 will be within the ceiling of expenditures in excess of the final appropriation of $13,867,100. Although the net deficit may be within the authorized amount after the *ex post facto* approval of the additional expenditures and income by the Assembly, in the opinion of the Board, the fact that expenditures exceeded appropriations indicates that there is still the need for improvement in the application of budgetary control procedures.

Expenditures exceeded allotments

79. Review of the budget performance report as at 31 December 1991 disclosed that of the 25 objects of expenditure groups, 21 had overruns in their allotments from a low of 2 to a high of 69 responsibility centres. The most over-expended groups are posts controlled by staffing tables ($18,296,874), travel of staff ($3,894,867), supplementary personnel services ($1,387,047), supplementary conference and language services ($936,261) and other personnel-related costs ($577,431). Trust fund expenditures exceeded allotments by $1,353,043. Furthermore, analysis of Allotment Reports issued for the World Food Council (WFC), the United Nations Interregional Crime and Justice Research Institute (UNICRI), ECLAC headquarters at Santiago and the ECLAC subregional office at Port of Spain, Trinidad and Tobago, revealed that over-expenditures were incurred.

80. The Administration explained that the over-expenditure at Headquarters in salaries and other staff costs could be attributed to the higher-than-anticipated inflation worldwide during the biennium 1990-1991, the higher-than-anticipated statutory increases approved by the General Assembly on the recommendation of the International Civil Service Commission (ICSC), and the additional expenses arising from the temporary relocation of staff owing to political crises which took place in Iraq and Ethiopia in 1990 and 1991. No comments were made on the other findings.

81. The Board recommended that, in conformity with existing regulations and rules, expenditures should be incurred only within the appropriations voted and the allotments issued.

Advances granted to the United Nations Institute for Training and Research without proper authorization

82. Advances made to UNITAR amounted to $10,040,882, which is 60 per cent of the total receivables from other United Nations organizations and entities as at 31 December 1991. The Board noted that except for an advance amounting to $886,000 granted under General Assembly resolution 38/177 of 19 December 1983, all the advances made by the United Nations to UNITAR were not authorized.

83. The Administration explained that, owing to the precarious financial situation of UNITAR, which has been brought to the attention of the General Assembly every year for the past 10 years, the poor response by Member States on the urging of the General Assembly for the support of the Institute and the inability to sell its real estate has left the United Nations with no choice but to advance the necessary funds to allow the Institute to meet its legal obligations and keep it operational.

84. The Board urges that necessary authorization for these advances should immediately be sought from the General Assembly.

Accounts and financial reporting

No policy guidelines in the write-off of long outstanding accounts

85. The examination of outstanding accounts receivable/payable of the United Nations General Fund showed that receivable accounts amounting to $573,364 and payable accounts amounting to $48,279 have been outstanding for more than two years and four years, respectively. Further verification revealed that there are no criteria used in ascertaining when outstanding accounts should be written off or reverted to income as the case may be. The Administration stated that long outstanding accounts receivable and payable cannot be written off or reverted to income unless there is adequate assurance that no claim will be filed in the future.

86. The Board recommended and the Administration agreed that a policy on the appropriate disposition of long outstanding accounts should be established for proper guidance as to when receivables should be written off or payables be credited to income.

Inadequacy of financial records and reports

87. The financial records and reports of UNICRI in Rome have not been properly maintained. The Board noted that monthly posting records, trial balances and allotment reports were prepared by the United Nations Office at Geneva, but only the monthly allotment reports were forwarded to UNICRI. Owing to the non-receipt of monthly posting records and trial balances, UNICRI had no basis to reconcile its records. Further, UNICRI did not utilize the allotment reports as a means to control expenditures. The inadequacy of the financial records and reports as well as the non-reconciliation of the accounts were factors that contributed to the incurrence in UNICRI of over-expenditures and expenditures without allotments.

88. The Board stresses that financial records have to be properly maintained to institute internal and budgetary controls and to provide reliable and accurate financial information. The Board recommended and the Administration has taken steps to provide training assistance from Headquarters to UNICRI personnel in the maintenance of books and keeping of accounts. The Board feels that additional assistance should still be provided on budgetary procedures and other administrative matters.

Recording of advances to UNITAR and its real property

89. An analysis of transactions affecting the United Nations Capital Asset Fund disclosed that the land and building in New York owned by UNITAR were incorrectly recorded. Although the funds for the purchase of the UNITAR building were advanced from the United Nations General Fund, ownership of the property is vested in UNITAR deeming it proper to record both assets in the Institute's books. Only the advance from the United Nations General Fund representing the loan to UNITAR and the interest receivable due thereon should be recorded in the books of the United Nations. Upon the recommendation of the Board, the Administration agreed to effect the necessary adjustments.

Tax Equalization Fund

Financial statements of the Tax Equalization Fund

90. Verification of the Fund's financial statements for the biennium 1990-1991 disclosed that a country's fund balance account and excess of income over expenditure were overstated by $37.5 million and $9.4 million, respectively. This is because the income presented pertains to staff assessments collected in 1990-1991, whereas the expenditures deducted therefrom pertain to tax refunds for tax years 1989 and 1990. This improper matching started in the biennium 1980-1981. Hence, from the bienniums 1980-1981 to 1990-1991, this country's fund balance account remained overstated by one tax-year expenditure ranging from $24.8 million to $37.5 million. The Board cannot overemphasize the importance of the Fund's financial statements, for these are the bases for determining the net amount of contributions due from Member States after the contributions are assessed.

91. Upon the Board's recommendation, the Administration revised the financial statements to present the corrected balances for the biennium 1990-1991 of that particular country's excess of income over expenditure and the fund balance available to it. Also, the Administration, henceforth, agreed to take into account as expenditure the unliquidated obligations at the end of each biennium to ensure the proper matching of income and expenditure.

Cash management

Investment policy on cash at banks

92. In the review of cash-at-bank accounts, it was noted that there was no policy formulated with regard to the investment of funds deposited with banks and not immediately needed to defray operating expenses. At present, the Treasury uses an internal manual as guide in its investments decisions on cash

at banks. The manual sets the minimum balances at $1.0 million for the NOW (Negotiable Orders of Withdrawal) account, which is an interest-bearing bank deposit and $4.0 million for the call account which is an interest-bearing bank deposit for investments. Any amounts exceeding these balances are supposed to be invested in short-term investments to maximize interest income from funds that are not immediately needed to defray operating expenses.

93. The Board considers that the present guide used by the Administration is deficient. The United Nations should have its own policy with regard to the investment of its funds and establishment of the appropriate balances of bank accounts to be maintained to meet day-to-day operations. These policies should be formulated based on the distinctive nature of United Nations operations and cash requirements. The Administration accepted this recommendation and will undertake the promulgation of such policies.

Excessive cash balances maintained at bank

94. Examination of bank statements for the period January to June 1991 revealed that the average daily balance of the NOW account ranged from $3.2 million to $4.5 million, which can be considered excessive. Such excess funds were not invested in short-term deposits that could generate additional interest income. The Administration explained that the excessive daily balance is maintained because of the unpredictable nature of collection of contributions from Member States and funding needed for outstanding cheques which on a daily basis amounts approximately from $2 million to $3 million.

95. Similarly, the average daily balance of call accounts for the period January to September 1991 exceeded the $4.0 million minimum balance and the excess amounts were not invested.

96. Further review of investments made on the call accounts amounting to $1 million or more disclosed that higher yields of interest may have been generated if these were placed in overnight or ultra-short-term time deposits, since the call balances prior to the investments were sufficient to meet the succeeding withdrawals to the account. Had the investments been placed in these terms, higher yields of interest could have been generated for the period between the placement and the next withdrawal. The Administration agreed to the observations and informed that, with a sweep account arrangement or controlled disbursement services, the balance in the NOW account could be controlled with a closer level of tolerance. Likewise, the Treasury has been instructed to work on the development and acquisition of requisite bank services to accomplish this objective.

97. The Administration pointed out that the high cash balances on the call accounts resulted from the unavailability of precise cash requirements forecasts. They anticipate that with the implementation of the IMIS, more accurate data on disbursements will be obtained and will enable investments of greater proportion of funds to be invested in time deposits.

98. The Board recommends that the cash-at-bank accounts should be maintained at more appropriate levels to obtain maximum interest when greater portions of the funds are invested. The Treasury should also follow up the monthly and the three-month rolling forecast of cash requirements for trust funds with anticipated annual disbursements of $500,000 or more.

Trust funds

Contributions in-kind not properly recorded and accounted for

99. The United Nations Office of the Coordinator for Humanitarian and Economic Assistance Programmes relating to Afghanistan (UNOCA), which administers the Afghanistan Emergency Trust Fund, receives contributions in cash and in-kind. Cash contributions were taken up in the accounts as pledged contributions while contributions in-kind were not recorded but presented as footnotes to the financial statements.

100. The Board noted that at the time contributions in-kind were being received and disposed of, either through monetization or direct distribution, UNOCA did not institute an effective inventory control system. Goods from donor countries were received at various entry points in Afghanistan. This is true particularly for the contributions that came from the former Union of Soviet Socialist Republics, many of which arrived at the warehouse with no prior notification to UNOCA. There were no original supporting documents of contributions actually received and released at the warehouses. Except for the documents showing details of proceeds from the monetization, all other documents showing inventory movements were not available. Hence, it was rather difficult to ascertain how the contributions in-kind received by UNOCA were ultimately disposed of.

101. To the extent possible, the Administration provided information on the contributions in-kind through a footnote to the financial statements. However, because of the deficiencies in the accounting and handling of inventory for contributions in-kind as discussed above, the amounts and disclosures made in the footnotes to the financial statements can not be ascertained.

102. The Board urges the Administration to implement the Guidelines for the Acceptance, Valuation, Safe-keeping, Use and Possible Monetization of Contributions In-Kind to Operation Salam (UNOCA) as approved by the Controller's Office and to review the valuation policy for contributions in-kind. An accounting and inventory control system for contributions in-kind in accordance with the guidelines must be made operational for all further contributions in-kind to UNOCA.

Determination of confirmed pledges at UNOCA

103. Pursuant to existing regulations, pledges should be recorded on the basis of a written commitment by a prospective donor to pay a monetary contribution. At UNOCA, when the Administration receives written commitments from donor countries, known as pledging documents, they determine whether the pledge is a firm commitment and if so, it is forwarded to the Financial Resources Management Service at the United Nations Office at Geneva for recording. UNOCA did not use the form (F.228) prescribed to obtain commitments from donor countries and for recording in the books. Thus, the Financial Resources Management Service does not immediately record the commitments, but only when they are fully satisfied that there are sufficient grounds for proper recording.

104. An examination of accounting records maintained by the Financial Resources Management Service and records of commitments maintained by UNOCA for their follow-up action showed that there were differences in the amounts reported as pledged contributions, which are due to differences in the interpretation of wording and the terms of the contributions indicated in the pledging documents.

105. In the previous biennium, the Board reported unrecorded pledges of $35 million from some donor countries. A follow-up examination was conducted in 1990-1991 and the Board noted that collections amounting to $38,729,850 were received from donor countries who made the $35 million pledge. Although the Administration cannot directly identify such collection with the $35 million unrecorded pledges in 1988-1989, the large amount of collections received from the same donors in the ensuing biennium strongly indicates that the $35 million pledges were firm.

106. The Board recommends that the accounting of pledges must be in accordance with financial rule 111.8, which prescribes that financial transactions shall be recorded on an accrual basis. The prescribed form (F.228) must be used as a basis to obtain the commitment of the donor and for recording in the books. The Administration should also cause the formulation of a set of criteria identifying what constitutes a firm commitment, to serve as guide in the recording of pledges in the books of accounts.

Inactive status of trust funds

107. Trust funds are established for specific objectives or purposes in line with the mission of the United Nations. Out of the 135 trust funds reviewed by the Board, 20 funds, or 15 per cent, remained inactive for the biennium 1990-1991. Of these, nine trust funds have been inactive since 1 January 1988. The other trust funds reported no expenditures and pledged contributions for the period. The only source of income in these cases was the share of interest income from participation in the Investment Pool account. After the audit, the Trust Fund for Special Public Information Activities was closed as recommended by the Board.

108. It is believed that there is a need to review and evaluate the continued existence of these trust funds, considering the length of time that no activity was undertaken. The relevance of the funds' purposes to the activities and programmes of the United Nations should be assessed. Moreover, the continued existence of these inactive trust funds in the books of accounts involve costs for which no reimbursements are received since no programme costs are being charged.

109. The Board recommended that immediate review and evaluation should be made for the necessary closure action or transfer to active trust funds of similar or related purposes and objectives after consultation with donor countries. The Administration agreed with the recommendation; however, they stated that the efforts in securing consents from donors did not always lead to positive results. In this regard, the Board suggests that, prior to the establishment of the trust funds and when appropriate, explicit provision on the proper disposition of funds in case of inactivity be provided in the trust agreement for proper guidance.

Programme support costs

Inadequate monitoring of fund balance

110. The Board found indication that fund balances which are used as bases for the computation of programme support costs are not adequately monitored. In one case, cancellation had to be made for an allotment already issued because it was later learned that the fund balance was not sufficient. In another instance, an allotment of $3,164,300 was issued which exceeded available funds by $1,093,820.

111. The Board urges that fund balances should be carefully monitored and expenditures incurred within the allotments.

Income and revenue-producing activities

Inadequate accounting and control procedures at the United Nations Postal Administration

112. Review of the operations of the United Nations Postal Administration (UNPA) revealed weaknesses involving the delayed processing and inappropriate turnover procedures for mail remittances, delayed retrieval and recording of bank-validated deposits slips for collections made through night deposit receptacles, handling of collections and deposits of proceeds from sale of stamps and other philatelic items outside New York, and the transfer of big quantities of stamps to the Reject Stockroom because of overprinting.

113. The Board recommended that the accounting and control procedures for stamps and other philatelic items at UNPA should be strengthened.

Liquidity position

114. At its forty-sixth session, the General Assembly welcomed the review of the liquidity position of United Nations organizations by the Board of Auditors. As requested, the Board conducted further review of the liquidity position of the United Nations General Fund as at 31 December 1991.

115. Liquidity position refers to the Organization's ability to settle its current liabilities using current assets. The term "current" for purposes of ascertaining the liquidity position of an organization refers to its financial period, which is a biennium in the case of United Nations. The liquidity position of United Nations funds is affected by the extent to which current assets are realized. The Board analysed the liquidity positions of the United Nations General Fund, the United Nations Working Capital Fund, and the United Nations Special Account, the United Nations general trust funds, and the special accounts for programme support costs.

Liquidity position of the United Nations General Fund, the United Nations Working Capital Fund and the United Nations Special Account

116. The liquidity position of the United Nations General Fund, the United Nations Working Capital Fund and the United Nations Special Account shows that

total current assets of $729,497,356 is sufficient at face value to cover total current liabilities of $285,965,865. However, this positive liquidity position should be viewed on the basis that the United Nations uses the accrual method of accounting for assessed contributions. Thus, the Organization's liquidity will greatly depend on the extent to which the non-cash current assets of $634,330,110 will be realized. Of these non-cash items, unpaid assessed contributions amounted to $439,513,341, which is 60 per cent of total current assets. Ageing of the unpaid assessed contributions showed that $397,427,712 or 90 per cent pertains to assessments of the General Fund for the biennium 1990-1991 and 10 per cent refer to assessments of the General Fund and Working Fund of previous bienniums.

117. On the other hand, included in the current liabilities are advances from the Tax Equalization Fund and other United Nations funds totalling $131,599,027, or 46 per cent of the total current liabilities, as well as collections of 1992 assessments amounting to $45,603,059 and commitments for future years amounting to $19,911,675, both of which represent 22 per cent of total current liabilities. Further, the interfund accounts between the United Nations General Fund and the United Nations Working Capital Fund of $91,213,621 and the United Nations Special Account of $35,762,021 were offset in the computation of the net current assets. These current liabilities and interfund accounts indicate the use of cash from other funds as well as collections pertaining to the future biennium to defray operating expenditures, owing to the Organization's inability to realize its non-cash items during the biennium.

118. Increases in the current liabilities accounted for the deterioration of the liquidity position of the United Nations General Fund if compared with the previous biennium, as indicated by a decrease in net current assets as follows and shown in detail in annex II to the present report:

	(United States dollars)
Increase (decrease) in current assets	129 653 351
Less: increase in current liabilities	130 359 227
Increase (decrease) in net current assets	(705 876)

Liquidity position of the United Nations general trust funds

119. The United Nations general trust funds account shows a very strong liquidity position considering that current assets of $483,386,818 are much more than current liabilities of $150,196,826. Compared with the previous biennium, liquidity position improved as indicated below with the increase in net current assets, details of which are shown in annex III to the present report:

	(United States dollars)
Increase in current assets	100 085 404
Add: decrease in current liabilities	(29 848 790)
Increase in net current assets	129 934 194

120. The positive liquidity position indicates that there are funds available for short-term investments. However, it is unfortunate that these

opportunities to earn potential interest income were not fully maximized because of the absence of investment policy on cash at banks as discussed in paragraphs 92 to 98. Examination of financial statement XXIV showed no disclosure of how much of the cash balance of $352,200,864 as at 31 December 1991 has been invested.

Liquidity position of United Nations special accounts for programme support costs

121. The liquidity position of the United Nations special accounts for programme support costs also reflects a very positive picture. Current assets amounting to $58,401,015 were more than sufficient to cover current liabilities of $22,758,078. Compared with the previous biennium, the liquidity position for the programme support costs improved as indicated by the increase in net current assets shown hereunder and detailed in annex IV to the present report:

	(United States dollars)
Increase in current assets	16 182 742
Less: increase in current liabilities	10 089 578
Increase in net current assets	6 093 164

122. The presentation of sources and uses of funds in annex IV indicates that not only were allocations to programme support costs sufficient in covering programme support expenditures and transfers to operating reserve as required by regulations, but there are funds available for short-term investments, which, in the opinion of the Board, have not been taken advantage of.

123. The Board emphasizes that the liquidity position of the United Nations General Fund should be addressed, particularly the prompt payment of assessed contributions. Likewise, the Board reiterates the review of investment decisions on the United Nations general trust funds and the special accounts for programme support costs fully to maximize interest that could be earned from a more effective management of short-term investments.

Part II. Management issues

Financial management and control systems

Applicability of United Nations administrative instructions at the Office of the United Nations Disaster Relief Coordinator

124. United Nations administrative instructions were often disregarded by UNDRO; for example, actual work for projects was started before preliminary administrative procedures were duly completed, the duration of contracts with project staff exceeded given time limits, the level of remuneration was agreed with substantive officers only and project personnel were assigned to the United Nations Office at Geneva.

125. Management argued that UNDRO as an emergency office has to act under exceptional and unforeseeable circumstances and that United Nations administrative instructions were not suited for emergency works. In the

Board's view, UNDRO has no authority to decide on its own whether or not to comply with administrative instructions. If special procedures are considered necessary for UNDRO activities, it should be explicitly established if and to what extent UNDRO may deviate from United Nations rules and regulations and administrative instructions.

Misappropriation of funds of the Economic Commission for Africa

126. An ECA officer was engaged in currency exchange transactions violating United Nations financial regulations and rules as well as currency exchange regulations of the host country. An investigation carried out by the Internal Audit Division revealed that the officer had misappropriated or diverted ECA funds, obtaining a financial benefit of at least $125,000. The officer had overridden established accounting controls and procedures, particularly those governing the issuance and approval of payment vouchers and checks.

127. Owing to weak internal controls and apparent laxity or indifference on the part of his immediate colleagues, these irregularities continued for a relatively long period without being questioned or detected.

128. The Administration commented that efforts were being made to improve financial controls by the introduction of computerized systems in the processing of financial transactions and improvement in the recruitment of the professional staff. In response to the recent irregularities, some of the procedures had been revised. Also, it was stated that a review is being conducted of the overall accounting controls to prevent the recurrence of such irregularities. The officer involved in the above-mentioned case had been dismissed and efforts were undertaken to recover the misappropriated amount.

129. The Board emphasizes that the revealed deficiencies call for strong and comprehensive remedial action.

Trust funds

Cost plans and allotments for technical cooperation trust funds

130. According to administrative instructions, trust fund activities may start only after a cost plan has been prepared, cash resources on hand cover one year of operation and expenditures are authorized by an allotment. All trust fund budgets must be revised once a year and a revised allotment is issued for each revision of the budget.

131. This procedure is rarely followed by UNCTAD, because in UNCTAD practice, cost plan, budget and allotment are considered identical. Real cost plans were only prepared in exceptional cases and no allotment procedure exists for project budgets. Based on the budget, project activities were started or continued before sufficient payments had been received. Consequently, available trust fund resources were exceeded in several cases. As an interim measure, other trust funds were used as suspense accounts to finance expenses incurred. After receipt of cash, adjustments were made retroactively. As a result, amounts placed at the disposal of UNCTAD were not used as specified.

132. The Board emphasized that cost plans and the allotment procedure are central elements of internal control and that pertinent administrative instructions should be strictly adhered to in the future. The Administration informed the Board that, following the comments of the auditors, detailed cost plans had been prepared.

Acceptance of pledges prior to establishment of technical cooperation trust funds

133. UNCTAD accepted pledges and contributions before trust funds had been formally approved. UNCTAD commented that it was not always possible to establish a trust fund before receiving contributions, especially when donations were made at the time of or before final agreement with donors on projects to be financed.

134. The Board emphasized that it is the purpose of relevant provisions to avoid financial implications for the Organization other than those to be met by programme support costs. Therefore, pledges and contributions should not be accepted before a trust fund is properly established.

Programme management

Inadequate programme performance monitoring and reporting

135. In the review of programme performance reporting at Headquarters and in the regional commissions, the Board observed that effective monitoring and evaluation of programme implementation were weakened by several deficiencies, including inadequate and inaccurate information. In many departments at Headquarters, not all the programme outputs were reflected in their Programme Performance Reports. There were also misclassifications of programmes, such as reported as postponed rather than rescheduled, reported as implemented when these were only reformulated, reported as implemented when actually it was undelivered, and departures from approved programme commitments. The Administration recognized the shortcomings discussed above and addressed this in the 1992-1993 programme budget performance presentation.

136. The Board recommended and the Administration agreed that monitoring and performance reporting should cover all activities listed in the programme narratives of the programme budget not only in compliance with the rules but as the basis for subsequent formulation and review of the programme planning cycle.

Implementation of high-priority outputs

137. In the review of project implementation, the Board noted that in some departments at Headquarters and in ECLAC, at Santiago, implementation of programmes was delayed although some were considered as high priority. Several outputs of prior bienniums were carried over as reprogrammed, or as additional projects for the current biennium, but were neither implemented nor reprogrammed.

138. The Board recommended that there should be a re-evaluation of the capacities of the offices *vis-à-vis* the programmes and projects they intend to

undertake. Programmes provided with highest priority should be closely monitored to ensure that these are completed and delivered as planned. It is not efficient for the Administration to continue carrying over through the years all programmes and projects that can not be handled with the existing resources. Moreover, the information value of the programmes may be lost if the programmes are not delivered on a timely basis.

Deficiencies in multinational programming and operational centres

139. ECA maintains MULPOCs in Cameroon, Morocco, the Niger, Rwanda and Zambia for the purpose of assisting those countries to translate regionally agreed policies into practical strategies and programmes providing multisectoral need analyses and time-bound strategies in priority areas, and developing annual programmes of multidisciplinary technical assistance.

140. The Board carried out a comprehensive survey of all MULPOCs, which revealed serious deficiencies both in administration and in programme management. The most important shortcomings are the following:

(a) Mini-computer systems costing up to $100,000 each and provided to some MULPOC offices were never put into operation and have become obsolete. In other cases, personal computers were procured and delivered to MULPOC offices but neither computer training nor installation was carried out;

(b) Figures of the staffing table for MULPOC offices available in ECA were at variance with the actual number of staff;

(c) The programme outputs of the MULPOCs were insufficient in respect of quantity as well as quality. Most of the reports were elaborations of facts and data already collected and presented. In many cases, the information provided was already available to the member States of the subregion concerned;

(d) Owing to delayed authorization by ECA, obsolete non-expendable property, such as typewriters, photocopiers and vehicles, could not be disposed of;

(e) Most MULPOCs maintain more vehicles than necessary to fulfil their tasks;

(f) The MULPOC offices at Gisenyi and Tangiers are not situated in the capital of their host countries. This adversely affects their work, as most of their substantive activities are related to the governmental and administrative centres. In addition, poor communications hamper the supervision and steering of these MULPOCs by ECA;

(g) The poor standard of office accommodation and equipment of most MULPOCs negatively affects the work of the staff and gives a poor impression of United Nations institutions.

141. The Board is of the opinion that many of these shortcomings can be attributed to a lack of supervision by ECA. The decentralized work of the MULPOCs needs close monitoring and control and an active backup by ECA. The Board considers significant improvements of supervision and coordination of the MULPOCs by ECA a very urgent matter.

Deficiencies of programme management of the Economic Commission for Africa

142. The approved programme budget for the biennium 1990-1991, [2] section 13, includes 15 programmes of activity to be implemented by ECA. According to ECOSOC resolution 671 (XXV) of 19 April 1958, ECA is authorized to assist member States to deal with "the social aspects of economic development and the inter-relationship of economic and social factors" and is "empowered to make recommendations on any matter within its competence directly to the Governments of the members or associate members concerned, to Governments admitted in a consultative capacity, and to the specialized agencies".

143. A review of the outputs of some ECA programmes revealed that these targets were not achieved. The reports issued often contain only analyses of the actual situation in different countries, collecting facts that are normally well known to Governments. In most reports no assessments of existing problems and no suggestions for remedial actions were made.

144. The Board is of the opinion that the indicated deficiencies to a large part can be attributed to the vagueness of the work programme and lacking priorities in the programme budget. The Commission will have to improve programme management substantially in order to achieve its principal objectives.

Separate administrative functions built up for the secretariat of the International Decade for Natural Disaster Reduction

145. On the request of the General Assembly, the Secretary-General established a secretariat for the International Decade for Natural Disaster Reduction. The secretariat was to be attached to UNDRO and was to work in close association with UNDRO. Administrative services were to be provided by UNDRO.

146. When the Decade secretariat was established, however, the possibilities of the Administrative Support Unit of UNDRO to carry out administrative functions for the secretariat were not used to the extent possible. Separate administrative functions were built up unnecessarily, for example, for the accounting of the Decade secretariat.

147. Without challenging the political decision to establish a special secretariat, the Board wishes to point out that the build-up of administrative functions by the Decade secretariat, in addition to those made available by UNDRO, was not economical. The duplication of unnecessary administrative structures should be avoided.

Centre for Social Development and Humanitarian Affairs

148. From its establishment to the end of 1990, the trust funds for disabled persons, youth and ageing administered by the Centre spent about $4.1 million on almost 240 projects. The Planning and Intersectional Projects Unit, newly created in 1990, is in charge of project-performance monitoring as well as the periodical assessment of fund-related programming. The reviews conducted by

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[2] Ibid., Forty-fourth Session, Supplement No. 6 (A/44/6/Rev.1), vol. I.

the Unit consisted of a statistical accounting of projects approved during the reporting period. However, there was no substantive assessment of the activities funded.

149. The Board considers necessary a global review of the progress achieved. Such a review, conducted by an independent expert, would contribute to strengthening and improving the Centre's project management. Without a substantive assessment of results achieved so far, there is no solid basis for the future activities and their funding.

150. The audit of the Centre's project management revealed various insufficiencies, such as lengthy decision-making processes inside the Centre, misunderstandings with counterpart organizations, stand-stills and delays in project implementation. In the Board's view, these insufficiencies have to be attributed to a large degree to the distribution of responsibilities between the Planning and Intersectional Projects Unit and the substantive units and to shortcomings in their cooperation.

151. The United Nations Office at Vienna argued that subject insufficiencies were not caused by the organizational structure. Normal managerial frictions were exacerbated by specific circumstances: personalities and entrenched attitudes, owing to the fact that resource constraints had permitted very little renewal to be brought into an office which had long felt itself relegated and forgotten by Headquarters, with the consequent demoralization of staff who had been there for many years.

152. The Board is of the opinion that the deficiencies encountered call for a review of the organizational structure. With regard to the indicated staff problems, the present personnel structure of the Centre needs to be reviewed as well.

Office of the Special Representative of the Secretary-General for the Promotion of the United Nations Decade of Disabled Persons

153. In April 1988, a Special Representative of the Secretary-General for the Promotion of the United Nations Decade of Disabled Persons was appointed at the Assistant Secretary-General level. He was to promote the objectives of the Decade and to mobilize funds for that purpose. The two-year appointment was extended through 1992, the end of the Decade. The Office of the Special Representative was established in addition to the Disabled Persons Unit, which is part of the Centre for Social Development and Humanitarian Affairs, and is in charge of the management of the United Nations Trust Fund for the Disabled. Most of the Special Representative's funds, totalling $1.5 million by October 1990, were provided by his home country Government and the organization he had worked for previously. The funds were almost exclusively used to finance the running expenses of the Office of the Special Representative, which focused its work on various promotion activities.

154. The Administration commented that the Office of the Special Representative financed several publications and public relations activities on the issues relating to the disabled. The Special Representative was constantly doing research work and developing fund-raising activities which might benefit the disabled community. As any of these could not be applied directly by offices within the United Nations, and project management by the

United Nations units responsible for the disabled was not suited to attract potential donors, fund-raising activities had to be directed to external organizations.

155. The Board, while recognizing that the Office of the Special Representative initiated and carried out many promotion activities for the benefit of the disabled community, doubts that establishing an additional organizational unit was justified. No substantial funds have been raised for projects under the auspices of the United Nations. The objective as stated in the terms of reference - fund raising for the promotion of the United Nations Decade of Disabled Persons - was not met. In the opinion of the Board, factors affecting the willingness of potential donors to finance projects under the auspices of the United Nations should be adequately addressed.

Publication of the Human Rights Newsletter is considered costly and of questionable efficacy

156. The Centre for Human Rights publishes the "Human Rights Newsletter", which is produced on expensive glossy paper. Regularly, 10,000 English and 5,000 French copies are printed and distributed free of charge. Three out of four recent editions of this newsletter were not printed and distributed on time. For example, the October 1990 and January 1991 editions in French were printed in June 1991 only. Consequently, forthcoming events announced in the newsletter had already taken place when it became available. In view of the Centre's limited resources and its already extensive publication programme, the "Human Rights Newsletter" appears to be a costly activity of questionable effect. The Centre will continue publication of the newsletter. The Board suggests that its publication be reconsidered.

Problems besetting project implementation

157. In ESCAP, project implementation was characterized by a number of factors, including excessive amendments to project documents, lack of resources for effective project evaluation and delays in the closure of completed projects.

158. Consultants recruited as project personnel sometimes failed to perform the duties for which they were hired. Significant changes in the original assignments, terms of reference, duration of projects and fees already agreed upon necessitated frequent contract amendments. Besides, in various cases, cancellation of contracts contributed to the delayed completion of related projects, as new consultants would have to be recruited. For example, about 25 per cent of all the contracts entered into between ESCAP and consultants in 1990 were amended to modify the original agreements. Consequently, the completion of projects was delayed for periods ranging between half a year and over two years. It is acknowledged that some amendments were dictated by evolving circumstances which could not have been initially anticipated.

159. On programme evaluation, the Board noted that included in internal evaluations procedures carried out by the substantive divisions was the distribution of questionnaires for completion by course/seminar participants. This approach did not allow for adequate assessment of the achievement of the programme objectives. Funding for programme evaluation was not available because donors were of the opinion that this should be done in-house by

ESCAP. The in-house capacity for the overall evaluation of programme outputs was, however, limited due to budgetary constraints.

160. Also, a large number of projects categorized as ongoing with insignificant balances of less than $2,000 were not closed, although most of them were operationally completed for over one year. Difficulties were encountered as to what account should be charged with miscellaneous direct expenditures (cables, postage and telephone) which were received much later than the substantive completion dates. The Board was informed that a procedure has been implemented to account for the miscellaneous charges.

161. The Board took note of the efforts of the Technical Cooperation Division and other substantive divisions in ESCAP to address the problems militating against project implementation and to maximize the level of programme-support cost income. These measures will be reviewed in future audits.

Personnel management, payroll and staff costs

Hiring of staff without valid contracts

162. At the Centre for Human Rights, individuals worked without contracts and merely based on oral understandings with substantive officers only. In view of the budgetary constraints, pertinent United Nations rules and instructions would not have allowed appointments in most cases. Usually, the agreements were retroactively formalized, in several cases by using fictitious data, that is, by manipulating either the dates of contractual periods or the level of remuneration.

163. The Centre commented that these administrative errors had occurred in isolated cases only. All Chiefs of Branch had been reminded of the need to observe pertinent rules and instructions when hiring consultants.

164. A follow-up examination disclosed that violation of relevant financial rules and administrative instructions was still rather common and continued notwithstanding the Board's observations.

165. The Board emphasizes that there are no justifying reasons for the Centre not to adhere to pertinent United Nations rules. Staff members deliberately violating these rules should be held personally responsible for related expenditures. The Administration informed the Board that all consultancies were currently being monitored in view of the concerns of the auditors.

Unnecessary appointments and special leave grants

166. At the United Nations Office at Geneva, in May 1990, the Controller nominated a former staff member of the United Nations Environment Programme (UNEP) as *pro tempore* Director of the secretariat of the International Decade for Natural Disaster Reduction. The final decision was taken by the Controller almost one year later in April 1991, fixing the effective date as 1 July 1990. Administrative action to formalize this decision was taken only after the *pro tempore* assignment was terminated.

167. Meanwhile, the Secretary-General had decided to appoint the staff member effective May 1991 as an adviser to the Deputy Secretary-General of UNCTAD. However, this move did not materialize. Following suggestions by the Controller, the staff member was placed on special leave with full pay. Since then, he has been payrolled by the United Nations Office at Geneva on the basis of salary advances charged to the Decade trust fund, an arrangement which requires approximately $140,000 of United Nations funds annually. The reasons for placing the staff member on special leave were not disclosed. Eventually, the staff member has been assigned to the World Meteorological Organization on a non-reimbursable loan basis. As the United Nations has to provide appropriate office facilities, this arrangement causes even more expenditures to the Organization.

168. The Board is of the opinion that United Nations funds have been wasted because the United Nations did not receive any equivalent for their payments.

Defective staffing-table control system

169. The Board assessed the effectiveness of the staffing-table control system used as a basis for the authorization of expenditures and as the source document in the preparation of incumbency reports. Using the Department of Administration and Management as a focal point, the examination disclosed that the system is not functioning effectively.

170. Incumbency reports produced from the system are either not up-to-date or not accurate, as movements of staff are not immediately reflected in the reports due to the time lag involved in the processing of personnel action (P.5) forms. As such, the effectiveness of the reports is reduced in guiding the Executive Office in monitoring the status of incumbency, and the budget officers in ensuring that the authorized staffing table is respected and the Organization in its overall vacancy management.

171. While the Executive Office maintains staff listings as a guide to the status of incumbency, these are for internal use. The incumbency reports generated by Data Analysis and Systems Control Unit are the official documents to be used for the overall vacancy management of the Organization. Accordingly, the Board recommended that the existing staffing-table control system and the current procedures in the Data Analysis and Systems Control Unit should be evaluated to ensure accuracy on the information reflected in the incumbency reports at any given period. The Administration informed the Board that they have initiated action to interface and reconcile the data generated from the P.5 forms and the payroll systems.

Staff members with salary grades higher than post levels

172. A job classification for General Service Staff in the United Nations Office at Geneva became effective in 1983 resulting, *inter alia*, in the downgrading of some General Services posts. A review of the Office's staffing table revealed that in 1991 about 90 staff members were deployed on posts below their personal salary level.

173. The Administration referred to continuing efforts to fill vacant posts with staff at the same level of remuneration as that of the post and explained that there is also a procedure of granting, on certain conditions, an

additional level (termed "performance grade") and that staff members did not always have the particular skills to fill vacant posts of their own grades. Therefore, there would always exist a limited number of staff members at a grade higher than the post they occupy.

174. The Board questions the benefit of a job classification exercise whose results are still not fully implemented eight years later. The high number of posts becoming vacant during this time would have provided sufficient possibilities to redeploy staff members on posts at the adequate salary level. Staff levels should be brought in line with authorized post levels without further delay.

Inadequate assessment of manpower requirements in the Economic Commission for Africa and the United Nations Office at Geneva

175. At the United Nations Office at Geneva and ECA, management systems reviews and in-depth staffing surveys are carried out only occasionally. The relevant procedures currently used are not suited to identify areas of declining importance, and decreasing workload that should eventually reduce manpower needs. Basically neither management nor the staff responsible for budget approval and control processes has a reliable basis for determining appropriate staffing levels.

176. The Board emphasizes that properly assessing manpower requirements is important to ensure an adequate level of service and work performance in compliance with the principles of effectiveness, efficiency and economy. It is also necessary to pay due regard to staff welfare and social interests. Rationalization should be considered a permanent task.

177. The Board recommends that management-systems review and in-depth staffing surveys should be carried out regularly and more adequate procedures for assessing manpower requirements should be established.

Organizational structure

178. The ECA secretariat is subdivided into 10 divisions. The Division for Administration and Conference Services has eight sections/units. All other division chiefs are responsible for only four or even less sections/units. In addition to these divisions, ECA has established 11 organizational units, namely, the Economic Cooperation Office with the five MULPOCs, the Policy and Programme Coordination Office, the Technical Assistance Coordination and Operations Office, the Pan-African Documentation and Information System, the African Training and Research Centre for Women and the Information Services Unit. These units are assigned to three different heads, the Executive Secretary, the Office of the Executive Secretary and the Deputy Executive Secretary, respectively. The Policy and Programme Coordination Office, the Technical Assistance Coordination and Operations Office, and the Economic Cooperation Office are concerned essentially with the design and implementation of the programme of activity.

179. The Board is of the opinion that the present organizational structure does not facilitate the Commission's work. In order to attain a more efficient organizational structure, the number of divisions should be reduced drastically. The units outside the divisions should be incorporated into the existing divisions or taken together to form a separate division.

Delay in the review of permanent appointments

180. United Nations staff rules provide that appointments of staff members holding permanent appointments shall be subject to review by the Appointment and Promotions Board upon completion of the first five years of service under such appointments. The Board reviewed samples of permanent appointments due for review in various offices/departments at Headquarters. The review disclosed that there were instances when the mandatory five-year review was either conducted very late or not yet conducted at the time of the audit. Reviews were delayed from one month to more than eight years, owing to the late or non-submission of the performance evaluation reports by the supervisors of staff members concerned.

181. The Board recommended and the Administration agreed that the staff rule on the five-year review should be strictly observed. The Board further recommended that the executive offices/administrative offices of every office/department, in coordination with the Office of Human Resources Management should monitor the submission by the supervisors of the performance evaluation reports to achieve a more regular and prompt review of permanent appointments.

Delayed review and renewal or conversion of fixed-term appointments

182. Fixed-term appointments have a specified expiration date and end automatically without prior notice. These do not carry any expectancy of renewal or of conversion to any other type of appointment.

183. The Board examined expired fixed-term appointments in various offices/departments at Headquarters. The examination disclosed delays of up to 388 days in the review of these appointments. Staff members were allowed to continue rendering services and were paid their corresponding salaries after the expiration of their terms and before their appointments were renewed.

184. The Board noticed that the main reason for these delays is the late submission of the performance evaluation reports by the supervisors of the staff members. This is especially true in cases when the funding for fixed-term appointments is only for a specific duration; performance reports are prepared and attended to only when funds become available to finance the renewal of the appointments.

185. The Administration informed the Board that it has started to monitor closely the situation and to work from computerized lists of overdue reports. Thus, reviews which have not been undertaken are being done, albeit on a delayed basis.

186. The Board acknowledges the initial steps taken by the Administration. In order to institute an effective system of performance evaluation, appraisals should not be done for budgetary considerations, but to provide a basis for decision on the rehiring or termination of staff. In this connection, it has to be stressed that, although delayed processing may be taken care of in the IMIS project as suggested by the Administration, everything will still depend on the proper inputs which are the timely submission of performance evaluation reports by those responsible for their preparation.

Operations of the Allowances and Benefits Unit

187. The Board's review of the operations of the Allowances and Benefits Unit of the Office of Human Resources Management disclosed that its functions specifically in the granting and processing of dependency allowances and education grant benefits are deficient. Systems and procedural weaknesses as well as manpower constraints resulted in the accumulation of backlogs of work, accumulation of overpayments of allowances and benefits and the consequent delay in the recovery thereof from staff members concerned.

188. There is no consistent system used in recording actual receipt of the Status Report and Request for Payment of Dependency Benefits (P.84) forms. Lack of a checklist of staff members qualified for dependency allowances and other supporting documents prevented the determination of the status of annual review and actual number of P.84 forms pending review and updating by the Unit. There is a considerable delay in the review of P.84 forms and the issuance of the corresponding Personnel Action (P.5) forms resulting in backlogs. Consequently, recovery of overpayments from those whose dependency benefits were to be discontinued was delayed. On the other hand, benefits for those who were qualified were granted retroactively.

189. The system for controlling and monitoring the processing of education grants is inadequate. The dates of receipt by the Unit and of the transmittal from the Unit to the Payroll Section are not indicated. Thus, responsibility is not properly established and the status of claims in process could not be properly monitored.

190. The processing of Request for Payment of Education Grant and/or Advance Against the Education Grant (P.45) forms was delayed by up to 350 days because of improperly accomplished and incomplete documentation. Many staff members failed to submit the required certificates of school attendance and some payments were made on claims not supported by appropriate documents. The Unit did not require compliance with the requirements or suspend benefits of the staff members concerned.

191. The Administration acknowledged the deficiencies noted and agreed that the processing of requests for benefits on a timely basis is of paramount importance. However, given the limitations on staff and the volume of workload, steps taken to address these concerns are towards the computerization of the system and procedures through the IMIS.

192. The Board urges that immediate measures be undertaken to address these deficiencies. Considering the extent, it is recommended that the Internal Audit Division conduct an evaluation for the purpose of instituting a more effective and speedy processing and review of benefits and claims.

Retrenchment exercise not properly implemented

193. In its resolution 41/213 of 19 December 1986, the General Assembly mandated a retrenchment exercise in order to reduce non-core posts by 31 December 1989. Even though the abolition of non-core posts led to an overall reduction of personnel, supernumerary staff at the United Nations Office at Vienna still remained by the end of 1990 and their salaries were paid although their posts had not been approved by the General Assembly. The

Administration commented that the reduction of staff was achieved for the Organization as a whole. Some staff who did not accept agreed termination were retained to avoid litigation.

194. In the Board's view, maintaining supernumerary staff beyond 31 December 1989 by-passed the objectives of the retrenchment mandated by the General Assembly. Therefore, payments to supernumerary staff should not have been effected without prior approval of the General Assembly.

195. At the United Nations Office at Vienna, the two-year fixed-term contract of a staff member at the P-5 level expired on 22 January 1990. Owing to the retrenchment exercise, this post was canceled as at 31 December 1989. As the staff member could not be reassigned to another post, his employment was terminated by agreed separation as of 22 January 1990 and he was granted $55,681 as termination indemnity. The payments had been approved by the Secretary-General.

196. According to staff regulation annex III (d), no indemnity payments shall be made to a staff member who has a temporary appointment for a fixed term already completed. The Board regards the termination benefits as being not justified.

Incomplete recording of sick leave

197. According to the Staff Members' Sick Leave Control Report of the Economic Commission for Africa, nearly 3,000 days of medically certified sick leave were taken during the biennium 1988-1989. This corresponds to an unrealistically low percentage of less than 1 per cent of total staff days. Short-term sick leave up to three days was not recorded at all. Thus, the real magnitude of sick leave in ECA has not been recorded. Following a recommendation by the Board, all sick leave, including uncertified sick leave, is now being recorded in ECA.

Excessive overtime

198. Pursuant to staff rule 103.12, para. (a) and appendix B, para. (xi) to the rules, supervisors shall not require a staff member to work more than 40 hours of overtime during any one month. The reason for that is the health of staff and the efficiency of the service.

199. A review of overtime at the Economic Commission for Africa showed that, in several organizational units a lot of overtime had occurred. In some cases, staff members worked between 60 and close to 200 hours of overtime during one month. The Administration pointed out that the exceptional admission of overtime on grounds of unusual exigencies of service was being handled restrictively.

200. The Board emphasized that even unusual exigencies cannot justify the indicated extensive overtime for individual staff members. The Commission will consequently take appropriate action to reduce overtime.

Outputs of translation services below standards

201. According to ECA translation statistics, a total of about 7,500 pages were translated in 1990. Figures on the translation output of individual translators are not available due to the lack of a monitoring system.

202. A review of special service agreements revealed that more than 2,000 pages of this translation performance had been contracted out to freelance translators. As a result, only some 5,500 pages were translated by the ECA Translation Service, staffed with an average of at least 10 translators in 1990. Thus, the daily workload of each translator was only about 2.5 pages a day.

203. The United Nations Educational, Scientific and Cultural Organization (UNESCO) applies translation standards ranging from 3.5 to 6 pages per person per day depending on the language. The Universal Postal Union (UPU) uses standards of five pages per person per day. 3/ In the light of these work-load standards, the Board considers the performance of the ECA translators, as reflected in the statistics, very low.

204. The Administration commented that the translation statistics were incomplete. The Board suggested implementation of a monitoring system to record properly the translated pages of each translator. The Administration informed the Board that proper monitoring and recording of all work performed by the translators are now being made.

Consultants, experts and temporary assistance

Post facto approval and signing of Special Service Agreements

205. Administrative instructions specify that no individual may commence work until after the appropriate special service agreements are duly approved and signed by both the United Nations organizations and the individual concerned.

206. A review of special service agreements in various departments and offices at Headquarters as well as at UNHCR, ECE, ECLAC and UNCTAD, revealed that experts and consultants hired commence work prior to the issuance of their approved special service agreements. There were cases when consultants were allowed to render service without the required signature in the agreement of the representative of the substantive offices and the consultants themselves. At ECLAC, in Mexico and Santiago, special service agreements were not properly accomplished in that dates of their approval and receipt by the consultants were not indicated.

207. The Board recommended and the Administration concurred that no individual may commence work until the special service agreement has been approved and signed by those concerned. Likewise, the Board recommended that a clause in the agreement should be provided to render automatically the agreement invalid if not signed and returned by the consultant within a specified period.

3/ Ibid., Forty-fifth Session, Supplement No. 7 (A/45/7 and Add.1-14), A/45/7/Add.1, paras. 15 and 17.

Inadequate performance evaluation of experts and consultants

208. Evaluation of performance of experts and consultants is required prior to final payment but these were not done at ECLAC, in Mexico and Santiago, and UNICRI. It may be gleaned from the circumstances that evaluation was not conducted because consultants did not satisfactorily complete their assigned tasks. Likewise, no office or section at ECLAC, Santiago, maintained a complete record of the performance evaluation of all consultants.

209. The Board recommended and the Administration agreed that performance evaluation of all consultants should be conducted to ensure that payment is made only for completed tasks. Further, the Board encouraged the maintenance of records as the basis for monitoring performance and rehiring of experts and consultants.

Inadequate recruitment processes of experts and consultants

210. A review of recruitment of experts and consultants at the Department of Technical Cooperation for Development and the Department of Political and Security Council Affairs of the Secretariat revealed that in many instances, only one recommended candidate was considered. The special service agreements were prepared hastily. Often there was no choice among candidates. This practice makes the selection process doubtful and deprives the concerned departments of the opportunity to obtain the most appropriate expertise that may be available. In addition, at the Department of Technical Cooperation for Development some experts and consultants were repeatedly rehired for prolonged periods of up to eight years.

211. The Administration explained that it is their policy to hire experts and consultants either for highly specialized short-term services or for long-term advisory posts who have been properly screened and substantively evaluated as the best technically qualified and whose competence has been proven. Likewise, it was the policy of the Department of Technical Cooperation for Development not to retain experts in the same duty station for more than five years after completion of assignment and further extensions were made only under unavoidable circumstances.

212. The Board recommended that the Administration provide sufficient lead time in the recruitment of consultants and that they should increase their efforts to include in the panel of candidates those who are deemed the most qualified for the specific assignment. Also, the Administration should strictly adhere to its policy of not retaining experts in the same duty station beyond the allowable period.

Excessive remuneration granted to consultants by the Office of the United Nations Disaster Relief Coordinator

213. UNDRO granted its consultants a remuneratior which exceeded the level of fees offered by other United Nations Geneva-based offices. UNDRO argued that this was justified since disaster management was not a standard task. Donors as well as affected countries would expect UNDRO to provide top-quality services. Consultants and experts had to be paid accordingly.

214. The Board emphasized that high quality standards are expected from all United Nations activities. The scale of remuneration should be coordinated between United Nations organizations to avoid such discrepancies in the future.

Excessive payments for consultancy services at the Economic and Social Commission for Western Asia

215. At ESCWA an in-house directive on the hiring of consultants issued in July 1990 related consultant's fees to expected outputs. The formula identified three levels (complex, medium complex and non-complex) and fees to be paid depended on the number of pages and the complexity of the expected outputs. The highest fee to be paid for a complex study with a United Nations standard-size report was fixed for $4,000.

216. A review disclosed non-compliance with the procedures on the hiring of consultants. Of the examined special service agreements, 67 per cent required the production of outputs in the form of reports on studies undertaken. The agreements on which the consultants were hired were not properly completed with the necessary attachments. The complexity level and the expected number of pages were not indicated. Consequently, the fees could not be reconciled and there was no evidence that the appropriate reports were produced. Eighteen agreements involved fees above the maximum of $4,000, one attracted a fee of $12,000.

217. The Administration explained that, owing to the constant pressure under which ESCWA operated during the emergency period, it was not always possible to exercise strict control over the processing of special service agreements. Strict control was also difficult to maintain as the processing of the special service agreements was initiated at Baghdad, certified at Amman and obligated in New York.

218. The Board holds the view, that the above deficiencies resulted from the absence of independent review of financial transactions and non-compliance with prescribed internal control procedures. Remedial action should be taken.

Travel

Use of advance purchase excursion (APEX) rates for home-leave travel

219. Home-leave and family visit travel can often be planned in advance to obtain an advance purchase excursion (APEX) fare, the least costly airfare in the market. Although these APEX fares are not always available and/or applicable for certain destinations, when availed of, they could generate savings ranging from 6 per cent to 50 per cent on the economy class airfare for peak season.

220. The Board's analysis of home-leave travel at Headquarters disclosed that actual tickets purchased by the travel agency were higher by up to 55 per cent when compared with the prevailing APEX rates at the time when the travel was made. Savings that could have been generated from each ticket purchased amounted to as much as $769. The non-use of APEX rates was due to delayed processing of travel authorizations caused by lack of planning and scheduling of travel.

221. The Board suggests that efforts be exerted to maximize the benefits that may be derived from the use of APEX rates.

Stopovers on home-leave travel

222. Staff members on home-leave travel are entitled to a maximum of two stopovers for rest purposes, if the travel time for the journey exceeds a certain limit. The stopovers may be taken wherever the staff member wishes, even if there is a deviation from the most direct flight route for private reasons. The reimbursement is based on the higher of the daily subsistence allowance rates applicable to the stopover places in the actual itinerary. For example, if a staff member from Geneva on home leave to Bangkok being entitled to one day stopover, makes two stopovers at Bombay and Sydney, following the provisions discussed above, the staff member and all family members will be reimbursed for the higher daily subsistence allowance rate of $156 for Sydney instead of $81 for Bombay.

223. In the Board's opinion, this practice is not justified. It causes unnecessary expenditures for the Organization and should be discontinued. In addition, stopovers taken for personal reasons causing detour and longer air routes defeat the basic purpose of the regulation which is to provide the traveller the needed rest.

Lump-sum payment of home leave and family visit travel

224. The Board's verification of the implementation of control mechanisms on the lump-sum system payment at Headquarters disclosed non-adherence to the controls instituted. The proper completion of the form, Receipt for Lump-Sum Travel Funds, was not enforced at the Treasury. In several cases, there was no satisfactory documentary evidence that travel had taken place.

225. The Administration will ensure that the required documentary evidence will be submitted in a more timely fashion and that the procedures prescribed are followed, particularly in the Treasury.

226. The Board recommends that the Administration should ensure the effective implementation of the lump-sum payment system. The policy that funds must be recovered if a staff member has not provided satisfactory evidence that travel was undertaken as certified should be strictly adhered to.

Procurement

227. In the course of the horizontal audit conducted for expendable and non-expendable property, the Board examined the procurement system and procedures at Headquarters and field offices of the Department of Technical Cooperation for Development. The examination revealed deficiencies in the procurement system which are discussed in the succeeding paragraphs.

Bidding as an exception

228. Financial rule 110.18, requiring that all purchases involving $20,000 or more be subjected to competitive bidding, was not strictly adhered to at Headquarters. Examination of the modes of awarding purchase orders and

contracts revealed that bidding, which is supposed to be the general rule, was the exception. Only 17 per cent of 5,444 purchase orders issued during the biennium at Headquarters was awarded through the bidding process, whereas for 83 per cent of purchase orders, the Administration resorted to the permitted exemptions.

229. The Office of Conference Services was selected as a focal point of examination to ascertain whether the modes of awards used resulted in more competitive prices and for the advantage of the Organization. From a sample of purchase orders issued for a nine-month period, only 16 per cent were through competitive bidding and 56 per cent were through permitted exemptions. For the remaining 28 per cent, the Administration was not able to give an explanation during the audit owing to the relocation of the office. A sample review of items purchased through permitted exemptions indicated that there were instances when prices were higher than for purchases made through the bidding process. The Board is concerned that bidding has become the exception rather than the general rule. This situation persisted through the years and has been a recurring audit observation, yet not much has been done to reverse the trend. No steps have been taken to enforce the regulation. It is clearly important that the exemption process be used sparingly. Therefore, the Board stresses the need to adhere to financial rule 110.18 and to justify any deviation.

Inadequate specifications resulted in incomparable bid proposals

230. Examination of project documents for two capital expenditure projects at Headquarters indicated that original drawings and specifications provided to prospective contractors during bidding were not sufficiently detailed to provide a reasonable basis for the submission of meaningful proposals. Two reputable contractors who were invited to tender for the projects failed to submit proposals because they considered the specifications incomplete and not informative.

231. The Administration's practice of not providing complete specifications allows for different interpretations of what is to be covered by the bids. There were contractors who simply submitted lump-sum prices, while others submitted itemized proposals which could not be reconciled with the original specifications. Consequently, it was difficult to ascertain if the bidding conducted was really competitive.

232. An analysis of proposals showed that the proposal submitted by the lowest bidder was less detailed than those submitted by the other bidders. It was therefore difficult to conclude that the lowest bidder would, indeed, perform the work at a cost lower than what was provided by those who submitted detailed proposals and higher prices. As an illustration, the contract amendments and change orders made on the two projects amounted to $426,852 and $289,780, which represented 32 per cent and 21 per cent, respectively, of the original contract prices. Some of the change orders were awarded to the original contractors and approved on an *ex post facto* basis by the Committee on Contracts.

233. The Board realizes that changes in orders are sometimes necessary to reflect circumstances that were not foreseen during the preparation of the bids. However, examination of the relevant records on the change orders

revealed that project amendments were dictated more by inadequate specifications than by factors that could not have been foreseen.

234. The Board recommended and the Administration concurred that a thorough study should be made of proposed projects before these are finally submitted for bids. In-house capacities in the preparation of cost estimates, project drawings and specification and evaluation of proposals should be adequately strengthened.

Awarding and approval of contracts

235. Contracts were awarded in situations which indicated inefficient and uneconomical use of limited resources. At ECLAC, in Mexico, purchase orders were awarded without bidding and in many cases, canvassing was conducted on the telephone. At ECLAC headquarters, 71 per cent of contracts awarded, including amendments, was concluded after the scheduled commencement dates of the contracts. Delays of up to almost one year were noted.

236. For the construction and demolition of the United Nations pavilion at the International Garden and Greenery Exposition, no competitive bidding was made and no written contract was prepared. Certain arrangements, including the specification of the official contractor by the donor country, precluded a bidding.

237. The printing contracts for several issues of the Development Forum and the Development Business magazines amounting to $95,000 was not submitted to the Committee on Contracts, but was directly awarded to a specific printer because of satisfactory performance, favourable terms and rates, and proximity of the printing office to the Headquarters building. The Board considered and the Administration agreed that these reasons do not justify the non-submission to the Committee on Contracts.

238. The Board recommended a strict adherence to existing procurement procedures by ECLAC, in Mexico. Likewise, competitive bidding should be ensured and future contracts should be submitted to the Committee on Contracts.

Non-preparation of receiving and inspection reports

239. At Headquarters, 70 per cent of the case files examined was not supported by a receiving and inspection report. It could not be ascertained whether the goods and services purchased in these case files were actually received and in accordance to specifications.

240. Many field offices do not prepare receiving and inspection reports to confirm that deliveries are complete and conform to specifications or discrepancy reports to properly inform Headquarters of any deficiencies in the deliveries. The Board identified 15 cases amounting to $8,643,146 without a receiving and inspection report.

241. The Board urges the investigation of deliveries made at Headquarters without supporting receiving and inspection reports. It is likewise recommended that receipt of items shipped to the field offices should be acknowledged with the use of a receiving and inspection report to ensure that deliveries are complete and in accordance with specifications before final

payments are effected. Moreover, in cases of incomplete deliveries, submission of discrepancy reports by the field offices to Headquarters should be required. The Administration stated that they would look into the matter and take remedial action regarding the concerns raised by the Board. The Board expects to be informed about the outcome of the Administration's efforts in due course.

Delayed delivery of property

242. The Board noted that several deliveries of items procured by the Buildings Management Service were delayed from 31 to 137 days. The Administration shared the Board's view that delayed delivery hampers the smooth operations of the Organization and in many cases caused unnecessary additional costs.

243. The Board recommended and the Administration agreed that to ensure prompt delivery of property, performance bonds should be posted when applicable. In addition, vendors who persistently make late deliveries should be excluded from the vendors list.

244. Corollary to this issue is the filing of liquidated damages for property that is either delayed or not delivered. Two purchase orders amounting to $232,073 were not delivered on the due dates. The United Nations reserved the right to claim damages but documents do not show that claims were actually filed. It was explained that the delay was due to changed specifications requested by the Field Operations Division. Regrettably, the purchase order was not accordingly amended.

245. The Board emphasizes that provisions on liquidated damages be implemented when applicable.

Non-submission of reports by a company providing office supplies

246. Under the special contract with a company providing office supplies, said company is required to prepare and submit to the United Nations five specific reports to keep track of the status of orders, deliveries, and payments. Four of these reports are not being submitted or requested by the Administration. The report, which shows the status of all undelivered requisitions, is submitted only upon request. Instead of these reports, the company submits a report on actual consumption of items. An analysis of this report showed the following discrepancies on consumption regarding the actual payments made by the United Nations:

	1990	1991
	(United States dollars)	
Payments made	1 058 853	1 239 808
Consumption reported	665 832	746 622
Difference	393 021	493 186

247. Likewise, a review of requisitions for equipment, supplies, and services, packing lists and invoices revealed 281 cases of erroneous billings. These errors, which were observed to be recurring in nature, were identified by the staff responsible for processing claims of the company by undertaking a detailed review of all the billings. However, considering the volume of the transactions, there is no assurance that all errors are identified and rectified.

248. The deficiencies observed in the monitoring of deliveries, undelivered items and billings can mainly be attributed to the non-submission of the reports mentioned above. Identification of errors could have been considerably facilitated if the said reports were submitted as required in the contract.

249. The Board recommended and the Administration agreed that the reports required from that company should be reviewed and their usefulness in the monitoring of transactions should be assessed.

No policy on the charge-back of expendable property

250. During the audit, it was revealed that there were inconsistencies in the application and accounting treatment regarding the charge-back for expendable property. Departments and Offices at Headquarters which come under the regular budget draw their normal office supplies against the global account under the Commercial, Purchase and Transportation Service. Special items or items in large quantities provided in their budgets and specific accounts are to be charged-back.

251. The criteria being used by Administration as the basis for determining which items are to be charged-back are not definite and specific. One criterion used is whether the item is considered "special or attractive". At present, the United Nations has not yet come up with a list of special or attractive items, nor a clear definition of what is to be considered as such. The second criterion used is "large quantities", which is vague and not specific. What one office considers as "large" may not necessarily be for another.

252. The Board holds the view that, given the present financial situation of the United Nations, allocation of costs for expendable property to the various offices and the Secretariat departments may in the long run result in a more economical and efficient utilization of resources. By allocating costs, these offices will be well informed of their overall expenditures and may encourage adoption of cost-saving measures.

253. The Board suggests that a policy on the charge-back for expendable property be formulated, that specific criteria be defined and that a uniform accounting treatment be adopted in this connection.

Expendable and non-expendable property

254. As part of the horizontal audit approach, the Board evaluated the management of non-expendable property at Headquarters, the United Nations Offices at Geneva and Vienna, ECLAC, ECA, the International Court of Justice,

UNOCA, the Department of Technical Cooperation for Development and selected field offices. The Board noted internal control deficiencies as well as non-compliance with regulations and rules, which are discussed in the succeeding paragraphs.

Definition of non-expendable property

255. Administrative instruction ST/AI/374 of 16 January 1992 defines items valued at $1,500 or more and with a serviceable life of five years as non-expendable property. Consequently, items falling under this definition are to be physically counted at year-end and recorded in the appropriate property records. That procedure was used as the basis for the physical inventory conducted by the Property Management Unit as at 31 December 1991.

256. To ascertain the implications of the new definition, the Board determined the magnitude of items that will be excluded by this definition and for which no property records will be maintained and no physical inventory will be conducted in the future. The analysis revealed that 99 per cent of the quantity of existing non-expendable property (items valued at $500 or more) will be excluded. In terms of costs, non-expendable property of $24,338,730 reported as of the latest available inventory report of 6 December 1988 will be reduced to $9,039,862 as at 31 December 1991. The Administration explained that the new issuance will strengthen their ability to institute more viable control mechanisms for property.

257. The Board is of the opinion that property records and control should still be maintained for items costing less than $1,500, but which have a serviceable life of five years or more. Examples of such items are office tables, chairs, filing cabinets, typewriters, some models of computers, printers, duplicating machines, cameras, television sets and others which account for the majority of purchases at Headquarters. The Administration stated that these items will fall within the category of "special items" which will be the subject of reporting by the responsible department. However, further verification revealed that, at present, no records are being maintained for the "special items".

258. In view of the many items which will be deleted from the non-expendable property category, the Board recommended that some form of arrangement for the effective control and identification of this type of property should be instituted.

Property management

259. In the management of non-expendable property, the deficiencies noted were as follows:

(a) Deficiencies in the conduct of physical inventory

260. Physical inventory of non-expendable property was conducted at Headquarters in December 1991. Review of reports disclosed deficiencies during the physical count affecting the accuracy and completeness of said inventory. The Board stressed that, since results of the physical count will be the basis for setting up of property records through the IMIS, then such data should be established accurately and completely prior to the computerization of the system.

261. In UNOCA and in two ECLAC offices, property inventory reports were not updated and properly accomplished. There were discrepancies noted between the inventory records on file and the inventory report per physical count.

262. In ECA, annual inventory reports were not submitted by most of the MULPOCs and, in many cases, MULPOCs did not physically check their equipment.

263. The Administration agreed to the Board's recommendation to verify the existence of items missing in the inventory reports, and to reconcile the physical count sheets with the inventory records on file. In turn, steps were initiated to overcome shortcomings in the control and management of the property of the United Nations Office at Vienna, such as the recent establishment of the Office's Property Survey Board to review the obsolescence of equipment.

(b) No accountability for property issued to offices/departments

264. The Property Management Unit of the Buildings Management Services retains accountability for non-expendable property already issued to the offices and departments at Headquarters, which means that property turnover and transfer from one user to another is not monitored. Consequently, responsibility for any improper use or even loss of the property cannot be established.

265. The Board recommended and the Administration agreed that a transfer of accountability for non-expendable property should be issued to the various offices and departments through their respective executive offices. The Administration will arrange for proper procedures to be followed and the format for reporting transfers.

(c) Inadequate property records at the headquarters of the United Nations Office of the Coordinator for Humanitarian and Economic Assistance Programmes relative to Afghanistan and the United Nations Office at Vienna

266. Property records are not well maintained at the headquarters of UNOCA and the United Nations Office at Vienna. There are no records for unissued items of non-expendable properties and stock status is determined only through periodic physical count. Especially at the United Nations Office at Vienna, the organization of the stock room was noted to be insufficient. At UNOCA, there is no duly designated official responsible for the maintenance of property records and accountable for the property.

267. The Board recommended that property records should be immediately set up and maintained properly. The Administration agreed, but explained that at Headquarters these concerns will be addressed in connection with the implementation of IMIS. At UNOCA, the Board welcomes the response of the Administration for the designation of an official responsible for the maintenance of property records and accountable for the property as soon as operations will be resumed in offices that were temporary closed.

(d) Inadequate control on properties being taken out of United Nations premises

268. Property taken out of United Nations premises at Headquarters and at ECLAC for loan or temporary transfer are not adequately controlled. Examination of selected monthly reports of material and package passes (SSS.39) revealed that, in 155 cases, property had not been returned to Headquarters. In 19 per cent of the sample, signatures were not legible. The forms maintained do not accurately reflect the status of the property taken out of the United Nations premises.

(e) Loss of vehicles costing $119,850 not reported to the Property Survey Board

269. At UNOCA, loss of vehicles by one of the non-governmental organizations was not reported to the Headquarters Property Survey Board, as required. Expectations that the vehicles could be recovered did not materialize up to the audit date.

270. The Board maintains that losses of properties should be immediately reported to the Property Survey Board for appropriate action.

(f) Inadequate property control in projects of the Department of Technical Cooperation for Development projects in field offices audited

271. In projects of the Department of Technical Cooperation for Development in the field offices audited, controls were found deficient. Project equipment had no property control numbers or markings to facilitate identification. Property record cards were not maintained.

272. Equipment was being purchased for long-completed projects. It was alleged that the equipment was for new projects which were continuations of the completed projects. However, documents showing Department authorization for the transfers were not in the project files.

273. There were no documents to show that the transfers of project equipment and vehicles to the recipient government took place with the prior approval of the proper authorities at the Department. The prescribed form to document the transfer of title to the government was not used by the field office when the vehicles were transferred.

274. The Board recommended and the Administration agreed that post facto approval should be obtained from the Department on the transfer of the project equipment to other projects or to the government recipient agencies.

No policy on reimbursement of losses

275. The Board noted that there is no policy on reimbursement nor a basis for ascertaining what could be considered as a justifiable allocation of costs to be collected back from negligent employees causing losses to United Nations property. The Administration explained that damages to United Nations property were recovered based on the degree of the employee's culpability. However, in its decisions, the Headquarters Property Survey Board uses the

25 per cent to 75 per cent employer-employee sharing regardless of the degree of responsibility of the negligent employee.

276. The Board considers an undifferentiated application of said sharing not fair and just. A more appropriate policy of recovery of losses should be developed.

Responsibility for custody of titles of ownership over United Nations capital assets

277. The Board noted that no office in the United Nations assumes the specific responsibility for custody of original documents of title or instruments of ownership for United Nations real property. Original documents of title or instruments are kept either by the Office of Legal Affairs or the Archives Unit, neither of which has the explicit responsibility for the custody of these documents.

278. Adequate internal control involves proper safeguarding of assets not only in terms of physical security, but safekeeping of titles or other documents evidencing rights and ownership over property to prevent loss or possible misuse by unauthorized personnel.

279. The Board recommended that steps be taken to identify and designate an office responsible for the custody of all documents of title for real property owned by the United Nations. The Administration responded that the Office of General Services will undertake consultations with the Office of Legal Affairs and overseas offices to address this concern.

Technical cooperation

280. In addition to the audit findings discussed in the other thrust areas pertaining to technical cooperation projects, the Board evaluated the operations of the Fellowship Service of the Department of Technical Cooperation for Development at Headquarters and, on a selective basis, reviewed project implementation in various field offices.

Fellowship Service of the Department of Technical Cooperation for Development

281. The Fellowship Service of the Department of Technical Cooperation for Development suffers from the following deficiencies in the system of selection and monitoring of performance of fellows:

(a) Most nomination forms did not indicate the evaluation of the Resident Representative/Chief Technical Adviser/expert. Consequently, the Fellowship Service had no basis to ensure the suitability of the proposed study programme and its relevance to the projects;

(b) Owing to late submission of nomination of the proposed candidates, lead time needed to contact universities and other training institutions, and the need to take language proficiency examinations, the submission of nomination forms was generally delayed and led to rushed placements;

(c) Owing to delayed or non-submission of progress/final reports by the fellows and trainees, the Fellowship Service was unable to determine whether training programmes were being undertaken satisfactorily and to evaluate the fellows' progress in their training;

(d) Properly accomplished post-fellowship evaluation questionnaires were not received from fellows who had completed their training in previous years;

(e) The Department's Policies and Procedures Handbook has not been updated for a long time and amendments thereto have not been formally incorporated. In the meantime, circulars are issued to provide proper guidance to the staff.

282. The Board realizes that not all the factors that caused these deficiencies are within the control of the Department. It also acknowledges the steps taken to discuss with UNDP and government officials to expedite the submission of nomination forms and the review of the procedures of the Division being undertaken in the context of IMIS and the creation of the new Department of Economic and Social Development. However, it is felt that the Division needs to improve further its procedures and system of selection and monitoring of performance of fellows. This may be the most appropriate time to conduct an assessment and introduce improvements.

Computer operations and electronic data-processing (EDP) systems

283. The Board evaluated the information technology plan for the integrated management and information systems (IMIS) project. The plan provides a comprehensive view of the organization's current and future operational

environment and detailed information to serve as an effective tool for the Administration to implement the project and achieve its goals.

284. The information technology plan identifies goals and issues that the proposed information technology will support and outlines the activities that will have to be executed to reach the envisioned future working environment for the United Nations. Project deliverables and checkpoints are defined to support assessment of progress and results. The costs to be incurred and the benefits to be derived from the project take into consideration the human and fund resources available. Alternative technology solutions are considered to satisfy identified user requirements.

285. The positive anticipation of the Administration towards the benefits that would be derived from IMIS were conveyed in the replies to the audit observations on the deficiencies in the systems of current operation. However, these desired improvements on the operations with the implementation of IMIS will only be as good as planned if needed changes on related policy issues are addressed.

286. Specifically, the Board has raised policy issues on investments, non-expendable property, travel and benefits and allowances. IMIS may also be capable of producing timely reports concerning the date of expiration of appointments of United Nations personnel. However, much is still dependent upon those who are responsible to provide the necessary inputs, such as disbursement records, inventory reports, travel and benefit documents and performance evaluation reports. IMIS is just an aid and a tool in making the system work effectively when properly put to use. The full potential of IMIS should not be restricted by inadequate policies, instead it should address these policies.

287. The Board welcomes the Administration's vision for a globally integrated approach to information management through IMIS, but urges the Administration to address related policy issues to make it an effective and efficient system.

Internal audit

Internal audit function in New York

288. One of the areas covered in the horizontal audit of the Board was the evaluation of the internal audit function in the United Nations, as discharged by the United Nations Internal Audit Division. The audit was conducted to determine the extent by which the Division is successfully performing its functions and to assess the quality of internal audit work delivered as a basis for placing reliance thereon by the United Nations Board of Auditors.

289. The criteria used in the evaluation were organizational status and mandate, scope of responsibilities, professional resources, audit planning, performance of audit work, reporting and follow-up of audit findings and recommendations, and coordination with the external auditors. The reviews were conducted at Headquarters in New York, the Division's service at Geneva and the unit at Nairobi.

Independence of the Internal Audit Division

290. An aspect that might impair the independent function of the Internal Audit Division is the involvement of internal audit staff in committees and organizations within the United Nations which were created and established primarily to serve and foster the personal interests of United Nations staff, such as recruitment, promotion and grievance committees, staff councils and other groups of similar nature. The Administration allows membership in these committees, provided that internal auditors are careful to observe prudent use of information acquired in the course of their duties and not to use confidential information for any personal gain nor in a manner that would be detrimental to the interest of the United Nations. However, the Board believes that memberships in these committees or organizations expose the internal auditors to potential conflicts of interest considering their access to all records and documents as well as to information which may be considered confidential or restricted.

Scope of responsibilities and professional resources

291. The scope of responsibilities was reviewed in terms of audit coverage of United Nations operations for the last three years. The review indicated that the manner of determining audit coverage appears inadequate. Therefore, for purposes of the review, the Board used responsibility areas identified in the programme budget as terms of reference and it was ascertained that audit coverage of United Nations operations for this period was not very extensive, particularly in projects of the Department of Technical Cooperation for Development, peace-keeping operations, UNHCR activities and information centres where the unaudited areas ranged from 23 to 99 per cent.

292. A corollary to the evaluation of audit coverage is the review of Professional resources, which indicated that the present staff complement of the Division is significantly below the expected level of performance and the number of auditors needed to provide adequate audit coverage, considering the nature of the audit responsibilities and the scale of United Nations activities.

293. The classification table of the Division showed that one third of its Professional-level posts are at the entry level such that holders of these positions do not generally have the relevant audit experience needed in discharging competent internal audit functions. As a result, the quality of work suffers and the time of supervisors is utilized more in providing routine, basic on-the-job training, as well as in monitoring and reviewing the performance of the staff concerned. The nature of the audit work requires certain standards and competencies which can be obtained if the appropriate positions become available to those who possess such qualifications.

294. The Board recommends that the staff resources of the Division should be reviewed, in terms of number and classification of posts, the existing and desired levels of competencies of the staff, and the hiring and promotion policies which tend to impede the installation of a cadre of competent and qualified internal auditors at the United Nations.

295. The Administration explained that if the existing predicaments of the Division's Professional resources are addressed, adequate internal audit

coverage of United Nations operations may be provided in a span of five years, given the geographical locations of some operations and unpredictable nature of some United Nations activities.

296. The Board further recommends that the present audit coverage should be improved through the development of better terms of reference in determining audit coverage, the adoption of a system of strategic identification and selection of audit coverage, taking into consideration the Division's existing resources and the distinctive nature of United Nations activities, and a careful monitoring of the status of audit work.

Audit planning

297. The review of the Division's planning formulation process and of the audit plans showed that no long-term plan had been adopted. The annual plans do not incorporate important information needed to make them operational, such as: the number of staff-days, the estimated audit time, financial allocations, as well as possible constraints and limitations that could be encountered in the audit execution. In addition, it was noted that there is no common term of measurement of programmed outputs in the annual audit plan. This makes it difficult to compare planned outputs and delivered outputs.

298. The Board likewise observed that there is limited staff involvement in the planning process in the sense that their suggestions are solicited only for proposals for possible audit areas to be covered in the future. The Board, however, feels that stronger staff involvement in the planning process would make the auditors more aware of audit plans, priorities and schedules resulting in a more collaborative and effective delivery of internal audit service. Currently, steps have been initiated to involve all auditors down to the in-charge level in the formulation of annual audit plans.

Performance of audit work

299. Performance of audit work was examined in terms of the standards approved for the United Nations system and developed by the Institute of Internal Auditors, of which most of the Division's staff are members. It was noted that the Division has designed and developed its own Internal Audit Manual. Although there is still room for improvement, the Board acknowledges that this significant step will ensure better guidance in the performance of audit work.

300. The Board also took note of the deficiencies in the performance of audit work as can be gleaned from the audit working papers, as well as in the audit reports. However, indications are positive that these concerns will be addressed if the Internal Audit Manual is properly used.

Reporting and follow-up of audit findings

301. In the review of audit report preparation and follow-up of audit findings, observations were made on the length of time used in the preparation up to the finalization of the reports, lack of responses received from auditees informing the Division of actions taken on their audit recommendations, and the absence of follow-up or evaluation of how audit recommendations were implemented. The Administration assured that they would

give serious attention to the poor response rate to audit findings and recommendations, including the question of adequate monitoring and follow-up.

302. The Board feels that the time lag in the preparation and finalization of audit reports, as well as the absence of follow-up, may be attributed to the existing inadequate Professional resources. What concerns the Board most is the poor response rate from the Administration, for this can only be interpreted as a lack of appreciation of the results of internal audit. This could be one of the reasons why many audit findings both by the internal and external auditors appear to be recurring. It is not indicative of absence of controls or inadequate delivery of audit services but more of the lack of determination to enforce regulations and rules and to make the heads of units of the Organization accountable for their decisions and actions.

Internal audit function at Geneva

303. Geneva-based activities have received limited audit coverage by the Internal Audit Division. Major reviews of budgetary and financial controls have not been executed for years. Consequently, the Division could not ascertain that financial and operating records contain accurate, reliable and complete information. No value for money audits were carried out and programmes were seldom evaluated. UNDRO did not receive any audit attention at all. In many cases, audit reports were issued with considerable delay.

304. The Board noticed that following the observations of the Board, the Division has undertaken much effort to improve the situation. It has to be pointed out, however, that many of the shortcomings were due to structural and organizational deficiencies which need to be addressed. The organizational set-up suffers from its one-way approach. The Internal Audit Division in New York has introduced a so-called focal point system. Whereas the duties of the focal point are outlined in detail, there is no obligation to consult the respective focal point before commencing an audit. All important administrative and operational decisions rest with the Division at Headquarters, leaving the Geneva Service in a position inadequate to respond properly to actual audit needs.

305. The Division's planning is insufficient. There is no medium-term audit plan to ensure that audit coverage is provided to all Geneva-based programmes and activities on a regular basis. Also, there is no evidence that criteria for the systematic selection of audit areas have been developed. Neither the draft nor the updated audit plans indicate a systematically planned use of audit resources. The audit plan for 1990, which was belatedly issued in June 1990, showed only two audit assignments for the Geneva Service, which at that time was working on 25 audits. The Board is of the opinion that a schedule issued towards the end of the concerned period, which neither indicates any time requirements nor allocates staff to audit assignments, fails to fulfil the basic function of a plan.

306. On previous occasions, the Board had already observed that, in spite of the increasing scale of operations of the United Nations Organizations and services located in Europe, the Geneva-based work force of the Internal Audit Unit had not increased since 1981. Intentions to strengthen the Geneva

Service - mainly to cope with the increased UNHCR activities - have not been implemented.

307. The filling of vacant posts was unduly delayed because no decisions were made by Division management. In the case of an International Trade Centre-financed post, Division management insisted on awarding that post to a member of the Division in New York, but the International Trade Centre disagreed. In another case, Division Management insisted on a job description based on a New York benchmark job description which is not relevant for Geneva where a different classification standard is applied. In the view of the Board, this kind of vacancy management creates unnecessary obstacles and prevents an effective use of available resources.

308. The Division has established an extensive reporting system which absorbs substantial work capacity. The Administration commented that the data gathered were consolidated by the Division and used as a basis for the issuance of monthly executive reports and an annual analysis of the Division's audit findings and recommendations. The Board could not find indication of management conclusions drawn from these data and questions that the factual benefits justify this reporting exercise.

309. In their comments, the Administration pointed out that the management, auditing and support functions in the Geneva unit had been strengthened by redeploying Division staff. The audit coverage of Geneva-based activities had improved dramatically with the transfer of a senior auditor from New York to Geneva. In addition, two posts were redeployed to Geneva from New York and Nairobi.

310. The Board emphasizes that Internal Audit coverage of Geneva-based organizations and activities needs to be strengthened considerably. Vacant posts should be filled without delay.

Peace-keeping operations

311. The Field Operations Division has the primary responsibility for the administration of peace-keeping and special missions. The following offices at Headquarters also play assigned roles in peace-keeping and peace-making activities:

(a) Unit for Peace-keeping Matters and Special Assignments;

(b) Field Missions Procurement Section;

(c) Programme Planning and Budget Division;

(d) Accounts Division;

(e) Office of the Chief Administrative Officer, Field Mission.

312. The Board reviewed the organizational structure, roles and responsibilities of the Field Operations Division, which plays the key role in peace-keeping activities. The level of coordination existing between the Division and the other Secretariat offices involved in the peace-keeping

process was examined. It was noted that the Division, as currently constituted, was not formally established. It would appear that the Division operates under the authority given to the Office of Field Operations and External Support Activities, a defunct office established by the Secretary-General's bulletin ST/SGB/185 of 20 February 1982. However, the present organization and functions of the Division, as administered under the Office of General Services, do not reflect what was authorized in the bulletin which established the Office of Field Operations and External Support Activities. Since the Division was not formally established, there were no organizational and functional criteria by which its operations, functions, roles and responsibilities could be compared for the purpose of assessing adequately the Division's performance.

313. The Board observed that the functional relationships between the Division and the other offices involved in the administration of certain aspects of peace-keeping activities have not been clearly defined. As a result, there have been lapses in the performance and monitoring of administrative functions. Instances of lack of coordination between some of the offices and units which perform some peace-keeping services were noted, especially in the procurement of goods and services. Procedures have not been developed to ensure the timely acknowledgement to Headquarters by field missions of goods and services delivered to be reconciled with paid purchase orders processed at Headquarters. Outstanding acknowledgements were not followed up at Headquarters by either the Division or the Field Missions Procurement Section because it was not clear to them whose responsibility it is to monitor deliveries of purchases made at Headquarters for the field missions.

314. Noting that the Field Operations Division plays a pivotal role in the financial administration of peace-keeping and special missions by performing the certifying function for all field missions, the Board recommends that the role, functions and responsibilities of the Division should be fully determined based on the current operational requirements. Also, the functional relationships between the Division and the other organizational units involved in the peace-keeping process should be defined and responsibilities clearly delineated.

315. The Administration agreed with the recommendation. It informed the Board that the role, functions and responsibilities of the Division are being evaluated in the context of the reorganization of the Secretariat, including the offices involved in the various aspects of the political, operational and administrative management of the peace-keeping and special missions.

Budgetary control

Undue retention of unliquidated obligations in the accounts

316. The financial periods of missions financed by assessed contributions, as approved by the General Assembly, may differ from the calendar year. For missions financed by voluntary contributions, the financial period is on a calendar year and reported on a biennial basis. The policy of biennial reporting by the United Nations extends to the field missions whose mandate periods do not correspond to the calendar year. Accounts closure procedures

are applied to these missions even if their financial periods are in mid-stream at the time of the closing of the accounts of the United Nations.

317. As a result of the differences in financial periods, the review of outstanding obligations in respect of field missions whose mandate periods do not end on 31 December is overlooked. Consequently, outstanding obligations are retained in their accounts far beyond the validity period established by United Nations financial regulations 4.3 and 4.4. Overdue unliquidated obligations were cancelled and surrendered only at the end of the biennium rather than at the end of the mandate periods of the missions concerned.

318. A random sampling of outstanding obligations disclosed that delays of up to two years occurred as at 31 December 1991 before two field missions (the United Nations Interim Force in Lebanon (UNIFIL) and the United Nations Disengagement Observer Force (UNDOF)) cancelled and surrendered outstanding obligations involving an amount of $1.8 million. Undue retention of unliquidated obligations in the accounts prevents the field missions from accurately determining the level of their uncommitted resources at the end of their mandate periods.

319. The Board recommends that the retention of unliquidated obligations in the accounts as required by financial regulations 4.3 and 4.4 should be based on the accounting period of each field mission. Instead of the end of the biennium, unliquidated obligations should be reviewed at the end of the mandate period of each field mission to enable invalid obligations to be surrendered.

320. The Administration agreed that there is merit in the recommendation that reviews of obligations should be carried out at the end of each financial period of a peace-keeping mission. It was explained that the period of validity of peace-keeping obligations is determined by the General Assembly in periodic financing resolutions.

Accounts and financial reporting

Recording of unliquidated obligations

321. Based on the accrual concept of accounting, where the financial periods of missions extend beyond the Organization's financial period, outstanding obligations, which have been set up in the accounts of the missions to cover their entire financial periods, should be prorated at the end of the biennium and the portion related to the biennium included in the statement of assets and liabilities of the United Nations. As analysed below, the unliquidated obligations in respect of two missions with different financial periods from that of the United Nations were not pro-rated but the whole amount was recorded as outstanding liability in the financial statements. The liabilities of these two missions were therefore overstated by $7,964,742 as at 31 December 1991.

Miscellaneous obligation document	Mission	Amount on miscellaneous obligation document	Amount due	Difference
			(United States dollars)	
1-29-09939	ONUCA	257 000	80 375	176 825
1-29-09941	UNDOF	9 345 500	1 557 583	7 787 917
	Total			7 964 742

322. In the case of ONUCA, funds were obligated to cover troop costs, including salary and allowances, death and disability award and other costs for the period 7 November 1991 through 30 April 1992. Adjustments should have been made to reflect the costs due as at 31 December 1991, amounting to $80,375 when calculated on a *pro rata* basis. Similarly, $9,345,000 was set up in the UNDOF accounts for troop costs for the period 1 December through 31 May 1992. This should have been adjusted to reflect the amount of $1,557,583 due as at 31 December 1991.

323. This has been the procedure for recording unliquidated obligations held by the missions whose mandate periods do not correspond to the calendar year and overlap that of the United Nations. This method of recording outstanding liabilities does not conform to generally accepted accounting principles and does not allow a full disclosure of outstanding commitments.

324. The Administration acknowledges that, while the matching of income and expenditure may not be precise in the middle of a mandate period of a peace-keeping mission, it considers that the double closing of accounts (end of mandate and end of United Nations accounting period) would present unnecessary operational difficulties. The Administration is therefore not in favour of the recommendation that obligations should be presented in the financial statements only for the part of the mandate period which falls within the United Nations accounting period.

325. In the view of the Board, the recommended approach will ensure a fair presentation of the financial position of the Organization as a whole and should be further considered in the context of the ongoing review of the presentation of financial statements in the United Nations system.

Procurement

Internal control weaknesses in the procurement function

326. Procurement action initiated by the Field Operations Division on behalf of field missions was characterized by inadequate coordination among the offices involved in the procurement function and the lack of documented monitoring procedures to expedite the delivery of goods and services.

(a) Processing of requisitions

327. The Field Operations Division is responsible for processing and certifying international requisitions for procurement action on behalf of field missions. Requisitions are submitted to the Field Missions Procurement Section in the Commercial, Purchase and Transportation Service by the Division for procurement action. Delays of up to two and a half years were noted before requisitions were processed into purchase orders by the Field Missions Procurement Section. No procedures have been established by the Division to follow up on outstanding requisitions. In a few cases, the delays resulted in significant increases in the provisions made in the purchase requisitions. In this connection, increases amounting to $226,700 were noted on seven purchase orders.

328. In addition to the increase in procurement costs, the delays created a situation where supplies and equipment were delivered in mandate/financial periods other than those for which budgetary justifications were made and approved.

(b) Delivery of supplies

329. Supplies and equipment were in several cases delivered between three to nine months after the scheduled delivery dates stated on the purchase orders and accepted by the vendors. Given the delays in processing requisitions already discussed above, it can be seen that further delays in the deliveries of supplies and equipment may extend the procurement process (requisition to delivery) beyond two years. In the event of delays in the receipt of non-routine replacement items, it would be difficult for the field missions to maintain operational efficiency. Furthermore, in the absence of procedures to establish the continuing need of the unsupplied items, it is difficult to ascertain whether items belatedly supplied are indeed required for the efficient running of the missions at the time of receipt.

330. It was also observed that in several instances no effective actions were taken by the Division to demand receiving and inspection reports from field missions to confirm the receipt of goods and to report delivery deficiencies to enable appropriate action to be taken.

(c) Raising purchase orders at the end of the mandate period

331. The Board noted the absence of documented procedures for reviewing requests for obligations submitted towards the very end of the financial/mandate periods of peace-keeping and special missions. Such procedures would aim at confirming that the belated requests were dictated by the operational requirements for the ensuing mandate periods.

332. In an interim audit, the Board noted that 19 purchase orders in respect of four missions involving the sum of $632,500 were raised within the last few days of their financial/mandate periods with delivery dates scheduled for three to nine months in the ensuing financial/mandate periods. In the opinion of the Board, without adequate justification for the continuing need of the items purchased, these items would merely serve as a cushion for the budget of the pending financial/mandate periods.

333. The Administration acknowledged the weaknesses identified and said they are largely attributable to the fact that resources in the Division have not kept pace with the increased workload, including the demands of new missions. These demands have also placed a strain on the Field Missions Procurement Section. The lack of automated systems and the time to develop them, have also been contributory factors. Through IMIS, the Division will eventually be linked to the Commercial, Purchase and Transportation Service computer network.

334. The Board recommends that the efforts of all the offices involved in procurement should be adequately coordinated to expedite the procurement process. Long outstanding requisitions, as well as requests for procurement made at the last days of missions, should be reviewed to establish their continuing need prior to taking procurement action.

335. The Administration advised that the identified control weaknesses are being addressed. In this regard, efforts are continuing to establish an automated electronic requisitioning system which will allow a proper follow-up on procurement and delivery status of items purchased internationally. The possibility of granting certain peace-keeping operations a higher degree of autonomy in the procurement of goods is being examined.

Non-expendable property

Recording and reporting of non-expendable property

336. As part of its broad review of the management of non-expendable property held by United Nations organizations, the Board observed that supplies and equipment purchased for field missions were sometimes received by the Field Operations Division and later forwarded to the mission concerned. However, the Division does not maintain a listing of its acquisitions of non-expendable property, it depends on the Commercial Purchase and Transportation Service to provide this information. As a result, there were no procedures for recording and reporting non-expendable property held in the temporary custody of the Division, sent from the Division to field missions or inter-mission transfers.

337. No standard format has been developed for reporting field missions inventory holdings. Transfers of non-expendable property among field missions, or items on loan are not documented as required by financial rule 110.30. This made the monitoring and reconciliation of intermission transfers cumbersome and ineffective.

338. Procedures for monitoring physical inventory counts delegated to the chief administrative officers in field missions have not been established, and until recently there was no requirement on the submission of reports on inventory counts to the Division. Examination of inventory holdings submitted by some missions as at 31 December 1991 revealed errors, omissions and the lack of consistency in the interpretation of the definition of non-expendable property.

339. As in the past, only the value of inventory held by two missions (the United Nations Military Observer Group in India and Pakistan (UNMOGIP) and the United Nations Truce Supervision Organization (UNTSO) excluding other missions under the regular budget) was disclosed in note 13 to the financial statements

as at 31 December 1991. The value of non-expendable property holdings of the other field missions, conservatively estimated at over $45.0 million was not disclosed as at the end of the biennium 1990-1991.

340. The Board recommends that steps should be taken to ensure adequate recording, monitoring and reporting of non-expendable property held by all missions. Also, to ensure uniformity of presentation, the value of non-expendable property held by all missions, ownership of which remains with the United Nations, should be disclosed in a note to the financial statements.

341. The Board was informed that steps are being undertaken to ensure that peace-keeping operations fulfil their obligation to maintain up-to-date inventory records and to submit the required annual reports in a timely manner. It is anticipated that a computerized inventory system that interfaces with the electronic purchasing system will be introduced to facilitate inventory recording, monitoring and reporting.

Transfers of non-expendable property

342. Under the existing policy of the United Nations, the value of non-expendable property is retained at cost until the eventual disposition of the property. As a result of this policy, there is no established procedure for the determination of the depreciated value of non-expendable property transferred between missions which, for budgetary reasons, has now become an issue in the formulation of cost estimates of receiving missions, in particular.

343. The determination of the depreciated value of transferred equipment has sometimes been left to the missions to compute in consultation with Headquarters. In other cases, the valuation has been based on the formula used for the disposal of property of the United Nations Transition Assistance Group (UNTAG) or has been left to the Headquarters Property Survey Board to decide.

344. The absence of definitive and formal procedures for the valuation of transferred equipment has been a source of delay in making the necessary entries in the accounts of the missions concerned. Disagreements have been expressed by receiving missions (usually new missions) on the appropriateness of values assigned to property by the missions which transferred them. Consequently, a number of missions failed to record and report these items in their inventory listing sent to the Field Operations Division at the end of the biennium.

345. The Board acknowledges that the Administration has recognized the need to establish formal procedures to determine the depreciated value of residual property of liquidated missions. As a first step, manufacturers have been requested to provide comments regarding the life expectancy of their equipment and the residual values depending on the length of usage. It is expected that basic information will be obtained for formulating individual depreciation scales for liquidating missions.

346. The Board urges the Administration to continue with its efforts to obtain an effective basis for the determination of the depreciated values of non-expendable property. Based on the results obtained, it should be possible

to improve the recording of property to portray realistic values. In this regard, missions may be required to depreciate their inventories every year in accordance with established scales. Receiving missions will therefore have to record only the depreciated values of property received by transfer.

347. The Administration concurred with the observations of the Board. However, it is the view of the Administration that the recommendation regarding the depreciation of inventories in accordance with established scales will require further evaluation, as it would be a radical departure from the present practice of the United Nations.

Valuation of contingent-owned equipment

348. The value placed by troop-contributing countries on equipment brought by them into the area of operations is not required to be substantiated by any supporting documents. Procedures have not been established for the inspection of the equipment by technically competent personnel to establish, among other things, the condition, age and depreciated value of the equipment, where used equipment is brought into the mission.

349. In addition to paying for the use of the equipment based on the valuation given by the troop-contributing countries, the United Nations is also responsible for the maintenance and refurbishing of the contingent-owned equipment. To ensure that the valuation of the equipment is done on a basis acceptable to both the United Nations and the troop-contributing countries, it is necessary to be incorporated into the aide memoire, which forms the basis upon which contingent-owned equipment is received and used by the missions, the following requirements, among others:

(a) Original purchase price with suppliers invoice, wherever possible;

(b) Date of acquisition;

(c) Additional cost after acquisition;

(d) Extent of usage in troop-contributing country;

(e) Suppliers or manufacturers.

350. The Administration took note of the views and recommendations made by the Board on the valuation of contingent-owned equipment.

Write-off of losses of cash, receivables and property

351. In line with financial rule 111.10 (b), the Board was provided with details of cash, stores and other assets written off during the biennium 1990-1991. These losses included cash and receivables amounting to $230,392 for the United Nations and $4,561 for other entities, in accordance with financial rule 110.14. Property totalling $1,109,470 (based on their original costs), were also written off in accordance with financial rule 110.15.

352. The reporting of the property write-offs was modified to separate the items written off due to obsolescence or wear and tear and those regarded as

property losses. A new form was designed and is now utilized to report property write-offs under four groupings as follows:

(a) Group A: surplus and unserviceable items through obsolescence of normal wear and tear, including replacement;

(b) Group B: repair cost for partial damage;

(c) Group C: damage (total loss by vehicle accident, fire, storm, etc.);

(d) Group D: shortage, including inventory discrepancy, loss, theft, etc.

353. The write-off of losses of property included in this report were items reported to the Headquarters Property Survey Board by the various offices, as follows:

	(United States dollars)
Department of Technical Cooperation for Development projects	201 276
United Nations Office at Geneva	85 494
ESCAP	23
ECLAC	2 596
United Nations information centres	363
UNTSO	133 480
UNAVEM	22 918
UNDOF	150 948
UNFICYP	107 128
UNIFIL	293 708
UNIKOM	74 695
UNIIMOG	26 885
UNOCA	9 956
Total	1 109 470

Items were written off due to either damage, which include total loss by vehicle accident, fire, storm, and so on, or shortage, which include inventory discrepancy, loss, theft and others.

Ex gratia payments

354. The Administration advised the Board that, in line with financial rule 110.13, seven *ex gratia* payments, amounting to $27,886 were made during the biennium 1990-1991.

Cases of fraud and presumptive fraud

355. The Administration provided the Board with the following information on cases of fraud and presumptive fraud that became known during the biennium 1990-1991.

Theft or misuse of United Nations property and funds

356. There were seven cases involving theft or misuse of United Nations property and funds. Two cases of fraud involved chief technical advisers of technical cooperation projects who entered into unauthorized or questionable commitments/disbursements and diverted project property and funds for their personal benefit. The first adviser left the organization, upon the expiration of his contract, at about the time this case first came to light. The loss to the Organization was determined to be $35,000 and final salary payment of $5,000 was withheld. The adviser's current whereabouts are unknown. The second adviser diverted project funds into his personal account, misappropriated funds to pay for his personal telephone costs and effected various irregular procurement transactions. The extent of the loss to the Organization has not been determined as at the date of this report. The final payments to the adviser of approximately $16,300 are being withheld and no further action has been taken, as his whereabouts is unknown.

357. The third case involves a staff member who utilized United Nations telephone facilities and official vehicles for his personal use. This case was the subject of an administrative review and a review by the Joint Disciplinary Committee. Subsequent to the review, the staff member made full restitution to the Organization for the personal use of official vehicles and long-distance telephone calls and was subjected to disciplinary measures.

358. The fourth case is about a staff member who operated a private business while in the employ of the United Nations. He carried out his business during working hours and used office equipment for this purpose. The cost to the Organization cannot be quantified since the extent of this activity is not known. The staff member was summarily dismissed on 22 May 1990.

359. The fifth and sixth cases of fraud relate to the falsification of gasoline records identified in the period under review. In the fifth case, a staff member, in collusion with a non-staff member, falsified entries and signatures of fictitious personnel to obtain gasoline. The loss to the Organization was $4,470, of which approximately $1,132 was recovered on 6 February 1991. The individuals involved had given an undertaking to refund the equivalent of $566 per month until the total debt was repaid. The staff member was placed on suspension and his contract was not renewed when it expired on 20 February 1991.

360. The sixth case concerning falsification of gasoline records is a presumptive fraud, which related to the issuance of fuel supplies by service station(s) against false entries, the costs of which were improperly charged to an account of the Organization. It appears one or more staff members may have participated in the perpetration of these acts. The loss to the Organization amounts to $7,967.

361. The seventh case involving a staff member who, as the designated finance officer for a conference, received a cash advance of some $154,300 in travellers' cheques to cover the local expenditures of a conference. At the end of the conference, the staff member was unable to provide full financial statements and information with regard to certain alleged conference-related expenditures. He was also unable to explain what he did with the outstanding balance ($1,802) of the advance. It was determined that the staff member had engaged in improper dealings in foreign currencies with a portion of the funds entrusted to him and that he had misappropriated over $31,000. The staff member was summarily dismissed on 25 March 1992.

362. Other than the seven cases, the United Nations became a victim of a highly sophisticated and technical fraud perpetrated by persons outside the Organization. This was learned after a series of investigations which were begun in 1988. The Government of the United States of America is continuing to pursue criminal investigations of this nature.

363. The amounts pertaining to this case were disputed by the United Nations and negotiations with the provider of the services over a two-year period limited the Organization's financial loss from this matter to approximately 5 per cent of the amount in dispute. To prevent future occurrences, the United Nations engaged the services of specialized security consultants, whose recommendations are being put into effect.

Fraudulent use of third-party billing and invoicing

364. One fraudulent case involved the rental, ostensibly from third parties, of personal computers and printers. It was later discovered that the equipment actually belonged to staff members. Bills were submitted by third parties and payments were made to them following certification, with at least part of the proceeds being paid to the staff members. The Organization received $3,879 from the staff members concerned, representing the total amount paid to them. The potential loss to the Organization arising from the absence of competitive bidding cannot be quantified. The fixed-term contracts of the involved staff members were not renewed when they expired on 31 December 1990.

Falsified medical insurance claims

365. During the 1990-1991 biennium, there were four cases of presumptive fraud involving locally recruited General Service staff members, who are alleged to have inflated their medical reimbursement claims. One of these staff members is now deceased. Of the remaining three staff members, two are currently on suspension pending the result of a local Joint Disciplinary Committee review. In the third case, which arose in a different duty station, the staff member is on special leave without pay and a full investigation is being undertaken.

Forged bank cheques

366. One case involves the theft and use of United Nations blank cheques. The case also involved the fraudulent acquisition and use of a United Nations Travel and Identity Document and the fraudulent establishment and operation of an external bank account in the name of a United Nations staff member. At the time the discovery was made, two forged cheques in a total amount of $97,000 had been drawn against United Nations funds. The fraudulent activity was

carried out by an individual or individuals external to the Organization, who have not yet been apprehended despite the efforts of the national authorities concerned. In view of the fact that the bank encashed the forged cheques, efforts are being made to recover from the bank the amount lost.

False certifications resulting in fraudulent documents

367. A staff member falsely certified that individuals outside the Organization were staff members, thus enabling these individuals to obtain United Nations laissez-passers and travel visas. It is presumed that the staff member was able to benefit financially from his activity. While there was no direct financial loss to the Organization, the staff member undoubtedly conducted these activities during normal working hours and can therefore be presumed to have been paid for time not devoted to the work of the Organization. The provision of United Nations identity documents to non-staff members is considered serious misconduct. The staff member was summarily dismissed.

Forgery and fraudulent representation

368. A staff member appointed on a fixed-term contract was found to have forged the signature of the Secretary-General on a letter addressed to himself. He also signed a contract to purchase certain real estate, in which he purported to have the authority to do so on behalf of the United Nations. No financial loss to the Organization occurred, as the United Nations was able to disclaim any responsibility, financial or otherwise, for this contract. The staff member was summarily dismissed.

Financial statements

369. Statements III and IX to XXI include unpaid assessed contributions from Member States, as shown below. The Board's opinion on the financial statements is subject to the ultimate resolution of these assets.

		Unpaid assessed contributions as at 31 December 1991, or as indicated (Millions of United States dollars)
(a)	Unpaid assessed contributions	439.2
(b)	Unpaid assessed contributions (UNEF)	43.0 (1956)
(c)	Unpaid assessed contributions (UNDOF)	37.0 (May 1992)
(d)	Unpaid assessed contributions (UNIFIL)	264.1 (January 1992)
(e)	Unpaid assessed contributions (UNIIMOG)	1.2 (September 1990)
(f)	Unpaid assessed contributions (ONUC)	75.4
(g)	Unpaid assessed contributions (UNAVEM)	14.9

		Unpaid assessed contributions as at 31 December 1991, or as indicated (Millions of United States dollars)
(h)	Unpaid assessed contributions (UNTAG)	3.4 (March 1992)
(i)	Unpaid assessed contributions (ONUCA)	18.9 (30 April 1992)
(j)	Unpaid assessed contributions (UNFICYP) (pledged contributions)	11.0
(k)	Unpaid assessed contributions (UNIKOM)	41.3 (8 April 1992)
(l)	Unpaid assessed contributions (MINURSO)	55.4 (January 1992)
(m)	Unpaid assessed contributions (ONUSAL)	6.2
(n)	Unpaid assessed contributions (UNAMIC)	13.4 (30 April 1992)

Implementation of financial rule 114.1

370. Our review of losses of cash and property arising from fraud or presumptive fraud involving United Nations staff members during the biennium 1990-1991 disclosed cases ranging from falsification of documents for personal advantage to theft or misuse of United Nations property and funds. Partial recovery of monies involved in the reported cases have in some instances been made and the staff members concerned have been summarily dismissed from the Organization.

Other audit reports

371. In accordance with the direction of the General Assembly that the Board of Auditors examine and report separately on certain other accounts, the Board has issued reports to the Assembly for the following audits:

United Nations Development Programme 4/

United Nations Children's Fund 5/

Voluntary funds administered by the United Nations High Commissioner for Refugees 6/

4/ Ibid., Forty-seventh Session, Supplement No. 5A (A/47/5/Add.1), sect. II.

5/ Ibid., Supplement No. 5B (A/47/5/Add.2), sect. II.

6/ Ibid., Supplement No. 5E (A/47/5/Add.5), sect. I.

United Nations Population Fund 7/

United Nations Environment Programme 8/

International Trade Centre 9/

United Nations Relief and Works Agency for Palestine Refugees in the Near East 10/

United Nations Institute for Training and Research 11/

United Nations University 12/

United Nations Habitat and Human Settlements Foundation 13/

In addition, we have audited the accounts of the United Nations Joint Staff Pension Fund and our report will be included in the report of the United Nations Joint Staff Pension Board. 14/

7/ Ibid., Supplement No. 5G (A/47/5/Add.7), sect. II.

8/ Ibid., Supplement No. 5F (A/47/5/Add.6), sect. II.

9/ Ibid., Supplement No. 5 (A/47/5), vol. II, sect. II.

10/ Ibid., Supplement No. 5C (A/47/5/Add.3), sect. II.

11/ Ibid., Supplement No. 5D (A/47/5/Add.4), sect. II.

12/ Ibid., Supplement No. 5 (A/47/5), vol. III, sect. II.

13/ Ibid., Supplement No. 5H (A/47/5/Add.8), sect. II.

14/ Ibid., Supplement No. 9 (A/47/9).

Acknowledgement

372. The Board of Auditors wishes to express its appreciation for the cooperation and assistance extended by the Secretary-General of the United Nations, the Directors-General of the United Nations Offices at Geneva and at Vienna, the Secretary-General of the United Nations Conference on Trade and Development, the executive secretaries of the regional commissions, the Registrar of the International Court of Justice, and their officers and members of their staff.

(Signed) Osei Tutu PREMPEH
Auditor-General of Ghana

(Signed) Eufemio C. DOMINGO
Chairman, Commission on Audit
of the Philippines

(Signed) Heinz Günter ZAVELBERG
President of the Federal Court
of Audit of Germany

ANNEX I

Follow-up on action taken to implement the recommendations of the Board of Auditors in its report for the period ended 31 December 1989 a/

I. RECOMMENDATION 9 (a)

1. The utmost importance should be given to the budget performance report to prevent the exceeding of appropriations. Further improvement of techniques for estimating the salaries portion of the appropriation, especially in the final performance report, could minimize the incidence of transfers between sections of the budget.

A. Measures taken by the Administration

2. A detailed analysis has been made of the level of salaries and common staff costs in 1990-1991. In 1992 changes have been instituted to address these shortcomings in the forecasting techniques.

3. A set of integrated procedures is now in place to collect and process information so that standard costs can be developed on a more timely basis. The projections made using the standard costs will be tested throughout the year so that there can be greater confidence in the accuracy of such projections.

B. Comments of the Board

4. The Board noted the improvements implemented by the Adminstration in the development of standard costs and projections, as well as the unforeseen events that occurred during the biennium which affected the levels of actual expenditures. Hence, for the biennium, expenditures exceeded the voted final appropriation and such deficit has been submitted for *ex-post facto* approval by the General Assembly. The details are discussed in paragraphs 80 and 81 of the report. In view of thereof, it is the Board's opinion that the improvements made on the development of standard costs be continued.

II. RECOMMENDATION 9 (b)

5. Final outputs should be described clearly or quantified in the programme budget and in the programme performance report.

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a/ *Official Records of the General Assembly, Forty-fifth Session, Supplement No. 5* (A/45/5), vol. I, sect. II, para. 9.

A. Measures taken by the Administration

6. The programme performance report does not reflect all the programme outputs appearing in the programme budget for the biennium 1990-1991. These shortcomings were recognized by the Secretary in his report to the Committee for Programme and Coordination on programme performance for the biennium 1988-1989 (A/45/218), which was subsequently addressed in the 1992-1993 programme budget format presentation. In addition, the Secretary-General also proposed improvements in the methodology for monitoring and reporting programme performance (A/46/173).

B. Comments of the Board

7. Since the improvements were introduced in the 1992-1993 programme budget, the Board shall make the evaluation of the implementation during the said biennium.

III. RECOMMENDATION 9 (c)

8. Consultations among offices and organizations should be improved in the preparation of estimates of extrabudgetary resources.

A. Measures taken by the Administration

9. Efforts were exerted by the Administration to make realistic estimates of budgets, especially for the extrabudgetary resources.

B. Comments of the Board

10. The variation from budget estimates is largely due to the varied purposes of the established trust funds and the uncertainty of getting contributions from Member States. Forecasting for 1993-1994 is difficult at this time because of factors attributable to the above-cited situation.

IV. RECOMMENDATION 9 (d)

11. Guidelines should be provided on the rendition and payment of overtime and to rationalize the work schedule of the Security and Safety Services at Headquarters, in order to minimize costly work done before or after the prescribed official time.

Comments of the Board

12. This recommendation has been implemented.

V. RECOMMENDATON 9 (e)

13. Incur expenditures only if covered by allotment. Identify overexpended allotments and take remedial measures.

A. Measures taken by the Administration

14. Remedial steps were taken as soon as overexpenditures were detected. However, the Administration explained that information on such overexpenditures often is received only after considerable delay. The Administration contended that, until such time as new automated systems improve the timeliness of information processing, they will be faced with cases in which overexpenditures may come to light only when the allotment has been exceeded.

15. The Administration is optimistic that, with the implementation of IMIS, there will be a significant increase in the timeliness with which expenditures are reported. Appropriate action can then be taken before allotments are exceeded.

B. Comments of the Board

16. The Board acknowledges the efforts taken by the Administration to improve the monitoring of allotments and will continue to follow up on the issue, in particular with regard to the improvements expected from the implementation of IMIS.

17. Review of the budget performance report indicated that there were overruns in the allotments of various responsibility areas, including those in the field offices. Thus, the Board further recommends that a closer coordination should be established in the offices responsible for the control and monitoring of allotments.

VI. RECOMMENDATION 9 (f)

18. The Office of the Coordinator for United Nations Humanitarian and Economic Assistance Programmes relating to Afghanistan (UNOCA) should be instructed to furnish the Finance Service of the United Nations Office at Geneva with all documents regarding confirmed pledges for recording in the appropriate account, and to reconcile its accounts with the latter.

A. Measures taken by the Administration

19. The Administration recorded pledges in the books of UNOCA based on what the Finance Service of the United Nations Office at Geneva considered were firm commitments.

B. Comments of the Board

20. As discussed in paragraphs 103 to 106 of the present report, the issue in the recording of pledges is what constitutes a firm commitment that should be recorded in the books. Apparently, UNOCA maintains its own records of commitments for purposes of information and follow-up while the Finance Service also has its own accounting records of what they have recorded as confirmed pledges. Differences in the interpretation of wordings and terms of the contributions indicated in the pledging documents and the non-preparation of the prescribed form (F.228) used as the basis for obtaining commitments generally accounted for the discrepancies. Thus, the Board considers that it is important that there should be an established criteria of what should constitute a firm commitment from donors to be used as the basis in recording the confirmed pledge in the books of accounts of the Organization.

ANNEX II

UNITED NATIONS GENERAL FUND, WORKING CAPITAL FUND AND SPECIAL ACCOUNT

Computation of increase (decrease) in net current assets for the biennium 1990-1991

	1991	1989	Increase/ (decrease)
	(United States dollars)		
Assets			
Short-term			
Cash	95 167 246	47 192 635	47 974 611
Assessed contributions unpaid	439 513 341	461 343 337	(21 829 996)
Unassessed amount in respect of biennium 1990-1991	53 354 600	-	53 354 600
Accounts receivable	61 528 852	46 305 017	15 223 835
Due from other United Nations fund	40 896 095	17 337 887	23 558 208
Deferred charge	30 523 132	27 127 757	3 395 375
Accrued interest receivable	7 711	62 416	(54 795)
Advances for the activities relating to Security Council resolution 687	7 911 072	-	7 911 072
Advances to finance miscellaneous self liquidating purchases and activities	595 307	474 956	120 351
Total, short-term assets	729 497 356	599 844 005	129 653 351
Long-term			
Special Account for assessed contributions unpaid pursuant to General Assembly resolution 3049 C (XXVII)	16 636 846	16 636 846	-
Advances to the Special Account of UNEF (1956)	2 214 873	2 214 873	-
Advances to Ad Hoc Account for the United Nations Operation in the Congo	1 396 526	1 396 526	-
Total, long-term assets	20 248 245	20 248 245	-
Total, assets	749 745 601	620 092 250	129 653 351

	1991	1989	Increase/ (decrease)
	(United States dollars)		
Liabilities and fund balance			
Long-term and fund balance			
Amount retained pursuant to:			
General Assembly resolution 2947 A and B	3 937 960	3 937 960	-
General Assembly resolution 36/116 B	45 480 086	45 480 086	-
General Assembly resolution 40/241 B	10 531 982	10 531 982	-
General Assembly resolution 42/216 A	154 881 112	154 881 112	-
Surplus available for credit to Member States	11 807 465	26 161 034	(14 353 569)
Fund balance - United Nations Working Capital Fund	100 010 000	100 000 000	10 000
Fund balance - United Nations Special Account	137 131 131	123 493 438	13 637 693
Total, long-term liabilities and fund balance	463 779 736	464 485 612	(705 876)
Short-term			
Accounts payable	29 483 155	28 840 140	643 015
Unliquidated obligations	55 813 177	63 899 218	(8 086 041)
Advance payments of 1992 assessments	45 603 059	203 855	45 399 204
Commitments for future years	19 911 675	16 259 457	3 652 218
Due to Tax Equalization Fund	44 666 909	3 304 226	41 362 683
Due to other United Nations funds	86 932 118	19 352 064	67 580 054
Deferred income	3 555 772	3 140 378	415 394
Amount to be credited to Member States in respect of the biennium 1988-1989	-	20 607 300	(20 607 300)
Total, short-term liabilities	285 965 865	155 606 638	130 359 227
Total, liabilities and fund balance	749 745 601	620 092 250	129 653 351
Excess of short-term assets over short-term liabilities	443 531 491	444 237 367	(705 876)

1. The increase/decrease in current assets and current liabilities is shown in annex II above.

2. The table below shows the sources and application of funds during the biennium under review.

	(United States dollars)	
Sources of funds		
Contributions		
Assessed contributions - 1990-1991 a/		2 020 983 466
Unassessed contributions (1990-1991) assessment to Member States in 1992	34 741 100	
Amount proposed for approval on an *ex post facto* basis	18 613 500	53 354 600
Contributions of new Member States		806 630
Income from operations		67 263 600
Credits to Member States in respect to prior years		20 607 300
Savings effected in liquidation of prior years' obligations		11 000 835
Interest income		13 637 693
Other contribution		10 000
Total		2 187 664 124
Application of funds		
Actual expenditures		2 188 370 000
Decrease in working capital		(705 876)

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a/ Represents the net assessment from Member States and credits from staff assessment in the amount of \$1,789,501,641 and \$231,431,825, respectively.

ANNEX III

UNITED NATIONS GENERAL TRUST FUNDS

Computation of increase (decrease) in net current assets for the biennium 1990-1991

	1991	1989	Increase/ (decrease)
	(United States dollars)		
Assets			
Long-term			
Investment in bonds	1 489 883	933 276	556 607
Total, long-term assets	1 489 883	933 276	556 607
Short-term			
Cash	352 200 864	205 912 211	146 288 653
Letters of credit	-	1 643 235	(1 643 235)
Pledged contributions unpaid	82 354 727	124 859 616	(42 504 889)
Accounts receivable	8 833 209	5 044 528	3 788 681
Operating funds provided to executing agencies	30 548 375	36 720 923	(6 172 548)
Unspent allocations	1 081 008	3 287 527	(2 206 519)
Due from United Nations General Fund	7 789 812	4 673 095	3 116 717
Deferred charges and other assets	578 823	1 160 279	581 456
Total, short-term assets	483 386 818	383 301 414	100 085 404
Total, assets	484 876 701	384 234 690	100 642 011
Liabilities and fund balance			
Short-term			
Accounts payable	1 323 904	1 479 864	(155 960)
Unliquidated obligations	28 452 853	15 999 169	12 453 684
Reserve for allocations	24 751 227	32 277 656	(7 526 429)
Operating reserve	3 369 480	300 000	3 069 480
Due to United Nations General Fund	1 939 702	1 981 290	41 588
Deferred income	90 359 660	128 007 637	(37 647 977)
Total, short-term liabilities	150 196 826	180 045 616	(29 848 790)

	1991	1989	Increase/ (decrease)
	(United States dollars)		
Fund balance	334 679 875	204 189 074	130 490 801
Total, fund balance	334 679 875	204 189 074	130 490 801
Total, liabilities and fund balance	484 876 701	384 234 690	100 642 011
Excess of current assets over current liabilities	333 189 992	203 255 798	129 934 194

1. The increase/decrease in current assets and current liabilities is shown in annex III above.

2. The table below shows the sources and application of funds during the biennium under review.

	(United States dollars)
Sources of funds	
Pledged contributions	590 541 040
Allocations	3 327 041
Public donations	5 131 922
Subventions	27 102 146
Sale of commodities	41 135 805
Income from other revenue-producing activities	57 636 534
Transfers from reserve for allocations	11 692 922
Total	736 567 410
Application of funds	
Operating expenditures	579 913 270
Programme support costs	17 788 142
Transfers to reserve for allocations	4 166 493
Transfers to operating reserve	3 069 480
Refunds to donors	3 139 224
Long-term investments in bonds	556 607
Total	606 633 216
Increase in working capital	129 934 194

ANNEX IV

SPECIAL ACCOUNTS FOR PROGRAMME SUPPORT COSTS

Computation of increase (decrease) in net current assets for the biennium 1990-1991

	1991	1989	Increase/ (decrease)
	(United States dollars)		
Assets			
Short-term			
Cash	46 491 580	31 387 028	15 104 552
Accounts receivable	5 688 500	4 035 295	1 653 205
Due from technical cooperation activities	3 778 166	4 421 165	(642 999)
Due from United Nations General Fund	1 528 805	1 510 182	18 623
Deferred charges and other assets	913 963	864 602	49 361
Total, short-term assets	58 401 015	42 218 272	16 182 742
Liabilities and fund balance			
Short-term			
Accounts payable	1 448 224	1 017 899	430 325
Unliquidated obligations	3 228 783	1 270 835	1 957 948
Operating reserve	12 573 534	8 824 884	3 748 650
Due to technical cooperation activities	10 345	-	10 345
Due to United Nations General Fund	5 497 192	1 554 882	3 942 310
Total, short-term liabilities	22 758 078	12 668 500	10 089 578
Fund balance	35 642 936	29 549 772	6 093 164
Total, fund balance	35 642 936	29 549 772	6 093 164
Total, liabilities and fund balance	58 401 015	42 218 272	16 182 742
Excess of current assets over current liabilities	35 642 937	29 549 772	6 093 164

1. The increase/decrease in current assets and current liabilities is shown in annex IV above.

2. The table below shows the sources and application of funds during the biennium under review.

	(United States dollars)
Sources of funds	
Programme support income from various specialized United Nations organizations/ funds society	108 653 380
Income from other revenue producing activities	8 724 436
Total	117 377 816
Application of funds	
Operating expenditures	107 536 002
Transfers to operating reserve	3 748 650
Total	111 284 652
Increase in working capital	6 093 164

III. AUDIT OPINION

We have examined the appended financial statements, numbered I to XXVI, properly identified, and relevant schedules of the United Nations for the financial period 31 December 1991. Our examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as we considered necessary in the circumstances.

As a result of our examinations, we are of the opinion that, subject to the observations contained in paragraph 369 of our audit report, the financial statements present fairly the financial position of the United Nations as at the end of the period and the results of its operations for the period then ended.

The financial statements were presented in accordance with the stated accounting principles, which were applied on a basis consistent with that of the preceding financial period. The transactions were in accordance with the Financial Regulations and legislative authority.

(*Signed*) Osei Tutu PREMPEH
Auditor-General of Ghana

(*Signed*) Eufemio C. DOMINGO
Chairman, Commission on Audit
of the Philippines

(*Signed*) Heinz Günter ZAVELBERG
President of the Federal Court
of Audit of Germany

30 June 1992

IV. CERTIFICATION OF THE FINANCIAL STATEMENTS

31 March 1992

I certify that the appended financial statements of the United Nations, numbered I to XXVI, are correct.

(*Signed*) Jacques BAUDOT
Acting Controller

V. FINANCIAL STATEMENTS FOR THE BIENNIUM ENDED 31 DECEMBER 1991

STATEMENT I

UNITED NATIONS GENERAL FUND

Status of appropriations for the biennium 1990-1991 as at 31 December 1991

(Thousands of United States dollars)

Appropriation part and section	Amount appropriated as per resolution 46/184	Proposed revision a/	Proposed final appropriation a/	Expenditure			Unencumbered balance
				Disburse-ments	Unliquidated obligations as at 31 December 1991	Total	
PART I							
Overall policy-making, direction and coordination							
SECTION							
1. Overall policy-making direction and coordination	78 582.3	(1 396.6)	77 185.7	72 686.3	4 499.4	77 185.7	0
Total, part I	78 582.3	(1 396.6)	77 185.7	72 686.3	4 499.4	77 185.7	0
PART II							
Political and Security Council affairs: peace-keeping							
SECTION							
2A. Political and Security Council affairs: peace-keeping	96 066.5	2 855.8	98 922.3	96 765.1	2 157.2	98 922.3	0
2B. Disarmament affairs activities	11 957.5	342.2	12 299.7	11 996.3	303.4	12 299.7	0
2C. Office for Ocean affairs and Law of the Sea	7 686.9	(71.7)	7 615.2	7 488.9	126.3	7 615.2	0
Total, part II	115 710.9	3 126.3	118 837.2	116 250.3	2 586.9	118 837.2	0

STATEMENT I (continued)

Appropriation part and section	Amount appropriated as per resolution 46/184	Proposed revision a/	Proposed final appropriation a/	Expenditure Disburse-ments	 Unliquidated obligations as at 31 December 1991	 Total	Unencumbered balance
PART III							
Political affairs, trusteeship and decolonization							
SECTION							
3. Political affairs, trusteeship and decolonization	23 221.4	68.4	23 289.8	22 876.4	413.4	23 289.8	0
Total, part III	23 221.4	68.4	23 289.8	22 876.4	413.4	23 289.8	0
PART IV							
Economic, social and humanitarian activities							
SECTION							
4. Policy-making organs (Economic and social activities)	8 985.3	96.8	9 082.1	8 540.1	542.0	9 082.1	0
5A. Office of the Director General for Development and International Economic Cooperation	5 077.1	215.1	5 292.2	5 241.6	50.6	5 292.2	0
5B. Regional Commissions Liaison Office	943.1	38.4	981.5	978.2	3.3	981.5	0
6. Department of International Economic and Social Affairs	47 628.7	557.2	48 185.9	47 706.3	479.6	48 185.9	0

STATEMENT I (continued)

Appropriation part and section	Amount appropriated as per resolution 46/184	Proposed revision a/	Proposed final appropriation a/	Expenditure			Unencumbered balance
				Disburse-ments	Unliquidated obligations as at 31 December 1991	Total	
7. Department of Technical Cooperation for Development	25 308.6	435.4	25 744.0	25 649.8	94.2	25 744.0	0
8. Office of Secretariat Services for Economic and Social Matters	11 778.0	156.9	11 934.9	11 757.8	177.1	11 934.9	0
9. Transnational Corporations	12 050.7	291.3	12 342.0	12 015.5	326.5	12 342.0	0
10. Economic Commission for Europe	37 429.9	744.8	38 174.7	37 795.4	379.3	38 174.7	0
11. Economic and Social Commission for Asia and the Pacific	42 471.5	722.1	43 193.6	42 397.6	796.0	43 193.6	0
12. Economic Commission for Latin America and the Caribbean	54 655.8	407.3	55 063.1	53 821.1	1 242.0	55 063.1	0
13. Economic Commission for Africa	60 468.0	2 770.5	63 238.5	61 367.3	1 871.2	63 238.5	0
14. Economic and Social Commission for Western Asia	45 139.6	1 448.9	46 588.5	43 156.4	3 432.1	46 588.5	0
15. United Nations Conference on Trade and Development	84 343.5	(323.3)	84 020.2	82 769.5	1 250.7	84 020.2	0
16. International Trade Centre	15 837.6	77.2	15 914.8	15 914.8	-	15 914.8	0
17. Centre for Science and Technology for Development	4 310.1	14.2	4 324.3	4 229.4	94.9	4 324.3	0

STATEMENT I (continued)

Appropriation part and section	Amount appropriated as per resolution 46/184	Proposed revision a/	Proposed final appropriation a/	Expenditure			Unencumbered balance
				Disburse-ments	Unliquidated obligations as at 31 December 1991	Total	
18. United Nations Environment Programme	11 787.2	(540.3)	11 246.9	10 727.3	519.6	11 246.9	0
19. United Nations Centre for Human Settlements	10 351.1	83.9	10 435.0	10 294.6	140.4	10 435.0	0
20. International drug control	9 994.0	20.9	10 014.9	9 749.1	265.8	10 014.9	0
21. Office of the United Nations High Commissioner for Refugees	39 665.7	526.8	40 192.5	40 116.1	76.4	40 192.5	0
22. Office of the United Nations Disaster Relief Coordinator	7 425.4	(0.1)	7 425.3	7 271.0	154.3	7 425.3	0
23. Human rights	19 739.5	237.6	19 977.1	19 722.0	255.1	19 977.1	0
24. Regular programme of technical cooperation	36 832.7	(1 740.2)	35 092.5	31 670.7	3 421.8	35 092.5	0
Total, part IV	592 223.1	6 241.4	598 464.5	582 891.6	15 572.9	598 464.5	0
PART V							
International justice and law							
SECTION							
25. International Court of Justice	16 249.3	749.9	16 999.2	16 748.7	250.5	16 999.2	0
26. Legal activities	19 056.3	(163.8)	18 892.5	17 836.0	1 056.5	18 892.5	0
Total, part V	35 305.6	586.1	35 891.7	34 584.7	1 307.0	35 891.7	0

STATEMENT I (continued)

Appropriation part and section	Amount appropriated as per resolution 46/184	Proposed revision a/	Proposed final appropriation a/	Expenditure			Unencumbered balance
				Disburse-ments	Unliquidated obligations as at 31 December 1991	Total	
PART VI							
Public information							
SECTION							
27. Public information	92 604.8	1 288.0	93 892.8	92 011.4	1 881.4	93 892.8	0
Total, part VI	92 604.8	1 288.0	93 892.8	92 011.4	1 881.4	93 892.8	0
PART VII							
Common support services							
SECTION							
28. Administration and management	438 710.3	(1 219.7)	437 490.6	423 831.1	13 659.5	437 490.6	0
29. Conference and library services	388 366.0	7 000.8	395 366.8	391 509.4	3 857.4	395 366.8	0
Total, part VII	827 076.3	5 781.1	832 857.4	815 340.5	17 516.9	832 857.4	0
PART IX							
Staff assessment							
SECTION							
31. Staff assessment	330 437.9	6 026.6	336 464.5	336 464.5	-	336 464.5	0
Total, part IX	330 437.9	6 026.6	336 464.5	336 464.5	-	336 464.5	0

STATEMENT I (concluded)

Appropriation part and section	Amount appropriated as per resolution 46/184	Proposed revision a/	Proposed final appropriation a/	Expenditure			Unencumbered balance
				Disburse-ments	Unliquidated obligations as at 31 December 1991	Total	
PART X							
Capital expenditures							
SECTION							
32. Construction, alteration, improvement and major maintenance	72 812.2	(1 325.8)	71 486.4	59 451.1	12 035.3	71 486.4	0
Total, part X	72 812.2	(1 325.8)	71 486.4	59 451.1	12 035.3	71 486.4	0
Grand total	2 167 974.5	20 395.5	2 188 370.0	2 132 556.8	55 813.2	2 188 370.0	0

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a/ In accordance with General Assembly resolution 46/184 C, the Secretary-General, with prior concurrence of the Advisory Committee on Administrative and Budgetary Questions, was authorized to exceed the appropriation by a net amount of up to $13,867,100. The Secretary-General has proposed revisions in the income and expenditure sections in the following amounts:

(Thousands of United States dollars)

Expenditure sections		20 395.5
Income section 1	6 642.3	
Income section 2	1 653.4	
Income section 3	128.6	8 424.3
Total net increase		11 971.2

The foregoing proposals have been submitted to the ACABQ, and, at the time of preparation of these financial statements, are pending approval of the General Assembly on an ex post facto basis, as provided for in resolution 46/184 C.

SCHEDULE 1.1

UNITED NATIONS GENERAL FUND

Status of appropriations by programme and major object of expenditure for the biennium 1990-1991 as at 31 December 1991

(Thousands of United States dollars)

Appropriation part, section and programme	Proposed final appropriation	Expenditures: Salaries and personnel costs	Expenditures: Travel	Expenditures: Contractual services	Expenditures: Operating expenses	Expenditures: Acquisitions	Expenditures: Fellows grants and other	Expenditures: Total	Unencumbered balance
PART I Overall policy-making, direction and coordination									
SECTION 01 Overall policy-making, direction and coordination									
Programme									
General Assembly	4 407.1	2 473.2	1 013.0	913.0	7.9	-	-	4 407.1	0
Advisory Committee on Administrative and Budgetary Questions	2 245.7	1 022.3	974.5	226.3	9.6	13.0	-	2 245.7	0
Committee on Contributions	273.4	-	273.4	-	-	-	-	273.4	0
United Nations Board of Auditors (including its secretariat)	3 792.4	673.1	21.6	3 085.5	5.8	6.4	-	3 792.4	0
United Nations Joint Staff Pension Board	2 352.6	1.7	183.0	-	47.3	-	2 120.6	2 352.6	0
World Food Council (including its secretariat)	6 387.7	5 172.8	311.2	39.1	645.9	111.7	107.0	6 387.7	0
Committee on the Exercise of the Inalienable Rights of the Palestinian People	6.1	-	6.1	-	-	-	-	6.1	0
Committee for Programme and Coordination	546.2	-	546.2	-	-	-	-	546.2	0

SCHEDULE 1.1 (continued)

		Expenditures							
Appropriation part, section and programme	Proposed final appropriation	Salaries and personnel costs	Travel	Contractual services	Operating expenses	Acquisitions	Fellows grants and other	Total	Unencumbered balance
The Secretary-General	1 575.9	698.1	358.5	-	519.3	-	-	1 575.9	0
Executive Office of the Secretary-General	10 725.2	8 951.8	807.8	17.3	549.0	399.3	-	10 725.2	0
Office of the Under-Secretary-General for Political and General Assembly Affairs	3 031.6	2 980.1	36.4	14.9	.2	-	-	3 031.6	0
Division for Palestinian Rights	3 502.1	2 382.0	859.7	7.0	253.4	-	-	3 502.1	0
Division of Economic and Social Affairs and Secretariat Services	3 971.3	3 804.0	150.7	16.6	-	-	-	3 971.3	0
Office of the Under-Secretary-General for Special Political Questions	2 195.0	2 158.1	36.9	-	-	-	-	2 195.0	0
Office for Research and the Collection of Information	5 467.8	5 334.5	111.8	-	21.5	-	-	5 467.8	0
Office of the Director-General, United Nations Office at Geneva	3 823.6	3 699.7	73.9	-	22.6	27.4	-	3 823.6	0
Office of the Director-General, United Nations Office at Vienna	2 215.4	2 107.4	83.8	-	9.7	14.5	-	2 215.4	0
Office of the Coordination of Assistance for the Reconstruction and Development of Lebanon	475.2	346.7	24.2	-	62.7	41.6	-	475.2	0
Personal Representative of the Secretary-General on resolution 598 on Iran and Iraq	15.3	4.8	10.5	-	-	-	-	15.3	0
Situation on Afghanistan	11 843.6	5 109.8	313.6	1.1	5 871.4	547.7	-	11 843.6	0
Special missions	8 332.5	4 854.9	1 032.1	98.2	1 623.8	723.5	-	8 332.5 a/	0
Total, section 01	77 185.7	51 775.0	7 228.9	4 419.0	9 650.1	1 885.1	2 227.6	77 185.7	0
Total, part I	77 185.7	51 775.0	7 228.9	4 419.0	9 650.1	1 885.1	2 227.6	77 185.7	0

SCHEDULE 1.1 (continued)

Appropriation part, section and programme	Proposed final appropriation	Expenditures							Unencumbered balance
		Salaries and personnel costs	Travel	Contractual services	Operating expenses	Acquisitions	Fellows grants and other	Total	
PART II Political and Security Council affairs: peace-keeping									
SECTION 02A Political and Security Council affairs: peace-keeping									
Programme									
Policy-making organs	28.0	-	28.0	-	-	-	-	28.0	0
Department of Political and Security Council Affairs	13 044.9	12 480.0	153.2	.5	84.2	74.8	252.2	13 044.9	0
Special missions	66 517.5	54 145.4	4 270.5	-	5 454.0	2 647.6	-	66 517.5 b/	0
UNRWA for Palestine Refugees in the Near East	19 331.9	19 331.9	-	-	-	-	-	19 331.9	0
Total, section 02A	98 922.3	85 957.3	4 451.7	.5	5 538.2	2 722.4	252.2	98 922.3	0
SECTION 02B Disarmament affairs activities									
Programme									
Conference on Disarmament	452.8	318.5	134.3	-	-	-	-	452.8	0
Department for Disarmament Affairs	11 846.9	9 883.6	318.6	232.4	189.8	90.1	1 132.4	11 846.9	0
Total, section 02B	12 299.7	10 202.1	452.9	232.4	189.8	90.1	1 132.4	12 299.7	0

SCHEDULE 1.1 (continued)

Appropriation part, section and programme	Proposed final appropriation	Expenditures							Unencumbered balance
		Salaries and personnel costs	Travel	Contractual services	Operating expenses	Acquisitions	Fellows grants and other	Total	
SECTION 02C									
Office for Ocean Affairs and the Law of the Sea									
Programme									
Executive Direction and Management	1 407.7	1 210.4	65.1	-	118.3	13.9	-	1 407.7	0
Ocean Affairs and Law of the Sea	6 207.5	4 869.8	517.2	55.3	753.9	11.3	-	6 207.5	0
Total, section 02C	7 615.2	6 080.2	582.3	55.3	872.2	25.2	-	7 615.2	0
Total, part II	118 837.2	102 239.6	5 486.9	288.2	6 600.2	2 837.7	1 384.6	118 837.2	0
PART III									
Political affairs, trusteeship and decolonization									
SECTION 03									
Political affairs, trusteeship and decolonization									
Programme									
Policy-making organs	3 649.2	1 265.3	816.0	10.7	40.4	-	1 516.8	3 649.2	0
Department of Political Affairs, Trusteeship and Decolonization	6 083.2	5 620.3	453.5	-	9.5	(.1)	-	6 083.2	0
Namibia	5 723.1	3 013.3	488.8	-	643.3	7.7	1 570.0	5 723.1	0
Centre against Apartheid	4 772.0	4 598.2	49.5	39.1	48.4	36.8	-	4 772.0	0
South-East Asia: political and humanitarian affairs	1 324.6	1 084.3	173.9	-	52.1	14.3	-	1 324.6	0
Administration and common services	1 737.7	1 036.0	58.8	.2	89.3	53.4	500.5	1 731.7	0
Total, section 03	23 289.8	16 617.4	2 040.5	50.0	883.0	112.1	3 586.8	23 289.8	0
Total, part III	23 289.8	16 617.4	2 040.5	50.0	883.0	112.1	3 586.8	23 289.8	0

SCHEDULE 1.1 (continued)

Appropriation part, section and programme	Proposed final appropriation	Expenditures							Unencum-bered balance
		Salaries and personnel costs	Travel	Contrac-tual services	Operating expenses	Acquisi-tions	Fellows grants and other	Total	
PART IV									
Economic, social and humanitarian activities									
SECTION 04									
Policy-making organs (economic and social activities)									
Programme									
General policy-making organs	380.2	11.4	337.1	31.7	-	-	-	380.2	0
Special meetings and conferences	638.9	353.1	260.6	-	25.2	-	-	638.9	0
Crime prevention and control	141.5	-	141.5	-	-	-	-	141.5	0
Development planning, projections and policies	366.4	-	366.4	-	-	-	-	366.4	0
Environment	7 148.9	5 577.9	700.8	365.2	381.3	123.7	-	7 148.9	0
Natural resources	20.8	-	20.8	-	-	-	-	20.8	0
Population	64.1	-	64.1	-	-	-	-	64.1	0
Social development	241.7	-	241.7	-	-	-	-	241.7	0
Statistics	79.6	-	79.6	-	-	-	-	79.6	0
Total, section 04	9 082.1	5 942.4	2 212.6	396.9	406.5	123.7	-	9 082.1	0
SECTION 05A									
Director-General for Development and International Economic Cooperation									
Programme									
Executive direction and management	5 292.2	4 721.2	433.5	1.7	98.7	37.1	-	5 292.2	0
Total, section 05A	5 292.2	4 721.2	433.5	1.7	98.7	37.1	-	5 292.2	0

SCHEDULE 1.1 (continued)

Appropriation part, section and programme	Proposed final appropriation	Expenditures							Unencumbered balance
		Salaries and personnel costs	Travel	Contractual services	Operating expenses	Acquisitions	Fellows grants and other	Total	
SECTION 05B Regional Commissions Liaison Office									
Programme									
Executive direction and management	981.5	924.4	34.9	-	13.8	8.4	-	981.5	0
Total, section 05B	981.5	924.4	34.9	-	13.8	8.4	-	981.5	0
SECTION 06 Department of International Economic and Social Affairs									
Programme									
Executive direction and management	2 035.6	1 932.3	103.1	.2	-	-	-	2 035.6	0
Development issues and policies	13 537.7	12 854.2	60.3	152.4	142.7	328.1	-	13 537.7	0
Population	5 749.6	5 437.7	36.6	155.2	72.9	47.2	-	5 749.6	0
Statistics	19 465.7	18 420.3	62.1	383.3	414.0	186.0	-	19 465.7	0
Energy	2 287.4	2 205.1	68.6	-	13.7	-	-	2 287.4	0
Programme planning and coordination	2 435.6	2 309.0	53.5	-	67.6	5.5	-	2 435.6	0
Administration and common services	2 674.3	2 406.3	5.5	-	251.6	10.9	-	2 674.3	0
Total, section 06	48 185.9	45 564.9	389.7	691.1	962.5	577.7	-	48 185.9	0

SCHEDULE 1.1 (continued)

Appropriation part, section and programme	Proposed final appropriation	Expenditures							Unencumbered balance
		Salaries and personnel costs	Travel	Contractual services	Operating expenses	Acquisitions	Fellows grants and other	Total	
SECTION 07									
Department of Technical Cooperation for Development									
Programme									
Executive direction and management	3 743.4	3 649.9	93.5	-	-	-	-	3 743.4	0
Development issues and policies	601.4	601.4	-	-	-	-	-	601.4	0
Natural resources and energy	3 523.4	3 463.0	60.4	-	-	-	-	3 523.4	0
Public administration and finance	3 939.7	3 917.7	22.0	-	-	-	-	3 939.7	0
Energy	1 766.5	1 763.5	3.0	-	-	-	-	1 766.5	0
Management of technical cooperation	10 192.1	10 117.8	35.2	-	-	-	39.1	10 192.1	0
Administration and common services	1 977.5	1 865.4	10.2	81.7	20.2	-	-	1 977.5	0
Total, section 07	25 744.0	25 378.7	224.3	81.7	20.2	-	39.1	25 744.0	0
SECTION 08									
Office of Secretariat Services for Economic and Social Matters									
Programme									
Social development and humanitarian affairs	11 934.9	11 112.9	439.1	307.5	.4	21.7	53.3	11 934.9	0
Total, section 08	11 934.9	11 112.9	439.1	307.5	.4	21.7	53.3	11 934.9	0
SECTION 09									
Transnational corporations									
Programme									
Policy-making organs	109.1	-	109.1	-	-	-	-	109.1	0
Transnational corporations	12 232.9	11 542.5	295.2	126.1	189.2	79.4	.5	12 232.9	0
Total, section 09	12 342.0	11 542.5	404.3	126.1	189.2	79.4	.5	12 342.0	0

SCHEDULE 1.1 (continued)

Appropriation part, section and programme	Proposed final appropriation	Expenditures							Unencumbered balance
		Salaries and personnel costs	Travel	Contractual services	Operating expenses	Acquisitions	Fellows grants and other	Total	
SECTION 10 Economic Commission for Europe									
Programme									
Executive direction and management	2 128.4	1 954.4	149.2	15.2	9.6	-	-	2 128.4	0
Food and agriculture (including forest products)	2 188.6	2 143.3	23.2	22.1	-	-	-	2 188.6	0
Development issues and policies	5 009.5	4 938.9	41.1	13.4	16.1	-	-	5 009.5	0
Environment	3 581.8	3 531.5	45.1	5.2	-	-	-	3 581.8	0
Human settlements	1 269.2	1 254.9	5.3	9.0	-	-	-	1 269.2	0
Industrial development	4 003.3	3 963.6	20.2	19.5	-	-	-	4 003.3	0
International trade	3 362.6	3 309.4	31.4	21.8	-	-	-	3 362.6	0
Science and technology	857.7	857.7	-	-	-	-	-	857.7	0
Statistics	4 759.9	4 706.7	52.3	.5	.4	-	-	4 759.9	0
Transport	3 904.2	3 743.6	62.6	98.0	-	-	-	3 904.2	0
Energy	3 399.6	3 365.9	26.7	7.0	-	-	-	3 399.6	0
Administration and common services	3 709.9	3 176.5	13.8	-	185.1	334.5	-	3 709.9	0
Total, section 10	38 174.7	36 946.4	470.9	211.7	211.2	334.5	-	38 174.7	0
SECTION 11 Economic and Social Commission for Asia and the Pacific									
Programme									
Policy-making organs	778.1	264.1	300.0	-	214.0	-	-	778.1	0
Executive direction and management	2 581.3	2 437.0	144.3	-	-	-	-	2 581.3	0
Agriculture	1 149.9	1 128.0	11.8	10.1	-	-	-	1 149.9	0
Marine affairs	304.1	293.5	9.6	1.0	-	-	-	304.1	0
Development planning, projections and policies	2 577.0	2 553.3	38.9	(15.2)	-	-	-	2 577.0	0

SCHEDULE 1.1 (continued)

Appropriation part, section and programme	Proposed final appropriation	Expenditures: Salaries and personnel costs	Travel	Contractual services	Operating expenses	Acquisitions	Fellows grants and other	Total	Unencumbered balance
Environment	775.2	725.6	14.7	3.5	31.4	-	-	775.2	0
Human settlements	768.1	753.1	15.0	-	-	-	-	768.1	0
Industrial development	1 318.9	1 289.4	15.4	14.1	-	-	-	1 318.9	0
International trade	2 290.6	2 248.9	31.5	10.2	-	-	-	2 290.6	0
Shipping, ports and inland waterways	1 254.4	1 238.0	16.4	-	-	-	-	1 254.4	0
Natural resources and energy	2 044.9	1 973.1	22.5	49.3	-	-	-	2 044.9	0
Population	1 246.4	1 197.8	29.7	18.9	-	-	-	1 246.4	0
Science and technology	955.6	934.4	18.0	3.2	-	-	-	955.6	0
Social development and humanitarian affairs	1 599.5	1 568.6	19.5	11.4	-	-	-	1 599.5	0
Statistics	1 598.4	1 528.7	29.9	39.8	-	-	-	1 598.4	0
Transport, communications and tourism	1 502.8	1 479.3	18.2	5.3	-	-	-	1 502.8	0
Energy	1 005.4	987.6	8.3	9.5	-	-	-	1 005.4	0
Conference services	5 205.3	5 158.0	12.9	34.4	-	-	-	5 205.3	0
Management of technical cooperation activities	871.9	870.1	1.8	-	-	-	-	871.9	0
Administration and common services	13 076.9	9 125.7	32.8	-	3 263.8	654.6	-	13 076.9	0
Construction planning	288.9	284.5	4.4	-	-	-	-	288.9	0
Total, section 11	43 193.6	38 038.7	795.6	195.5	3 509.2	654.6	-	43 193.6	0
SECTION 12									
Economic Commission for Latin America and the Caribbean									
Programme									
Sessions of the Commission	646.3	253.4	341.3	17.8	33.8	-	-	646.3	0
Executive direction and management	3 630.1	3 448.1	182.0	-	-	-	-	3 630.1	0
Food and agriculture	968.3	951.6	16.7	-	-	-	-	968.3	0
Development issues and policies	8 257.7	8 118.4	137.9	1.4	-	-	-	8 257.7	0
Environment	413.0	340.6	68.7	-	3.7	-	-	413.0	0

SCHEDULE 1.1 (continued)

Appropriation part, section and programme	Proposed final appropriation	Expenditures							Unencumbered balance
		Salaries and personnel costs	Travel	Contractual services	Operating expenses	Acquisitions	Fellows grants and other	Total	
Human settlements	264.1	246.0	18.1	-	-	-	-	264.1	0
Industrial development	1 595.8	1 560.5	35.3	-	-	-	-	1 595.8	0
International trade	4 664.3	4 565.8	98.5	-	-	-	-	4 664.3	0
Natural resources and energy	1 143.6	1 114.4	29.2	-	-	-	-	1 143.6	0
Population	1 993.6	1 969.6	24.0	-	-	-	-	1 993.6	0
Science and technology	160.1	159.4	.7	-	-	-	-	160.1	0
Social development and humanitarian affairs	1 920.7	1 896.3	24.4	-	-	-	-	1 920.7	0
Statistics	2 387.3	2 360.6	26.7	-	-	-	-	2 387.3	0
Transport	1 197.0	1 177.9	19.1	-	-	-	-	1 197.0	0
Energy	725.6	717.9	7.6	-	.1	-	-	725.6	0
External relations and information services	673.1	534.1	1.3	13.8	123.9	-	-	673.1	0
Conference services	4 851.8	4 276.8	6.0	216.2	256.1	96.7	-	4 851.8	0
Library and communication services	1 231.2	1 110.5	-	-	120.3	.4	-	1 231.2	0
Management of technical cooperation activities	949.0	949.0	-	-	-	-	-	949.0	0
Administration and common services	17 390.5	10 876.4	53.2	229.0	5 504.1	727.8	-	17 390.5	0
Total, section 12	55 063.1	46 627.3	1 090.7	478.2	6 042.0	824.9	-	55 063.1	0
SECTION 13									
Economic Commission for Africa									
Programme									
Sessions of the Commission	383.1	320.9	-	1.4	60.8	-	-	383.1	0
Executive direction and management	3 434.8	3 308.8	126.0	-	-	-	-	3 434.8	0
Food and agriculture	2 143.7	2 092.6	51.1	-	-	-	-	2 143.7	0
Marine affairs	24.4	24.4	-	-	-	-	-	24.4	0
Development issues and policies	11 778.6	10 222.3	525.2	142.6	424.6	50.0	413.9	11 778.6	0
Environment	505.7	483.4	17.0	-	5.3	-	-	505.7	0

SCHEDULE 7.1 (continued)

Appropriation part, section and programme	Proposed final appropriation	Expenditures: Salaries and personnel costs	Travel	Contractual services	Operating expenses	Acquisitions	Fellows grants and other	Total	Unencumbered balance
Human settlements	640.1	621.8	18.3	-	-	-	-	640.1	0
Industrial development	3 479.6	3 332.2	147.4	-	-	-	-	3 479.6	0
International trade	2 736.5	2 654.8	81.7	-	-	-	-	2 736.5	0
Natural resources and energy	2 257.8	2 186.4	57.7	8.6	-	5.1	-	2 257.8	0
Population	1 517.7	1 464.8	52.9	-	-	-	-	1 517.7	0
Public administration and finance	912.0	875.5	36.5	-	-	-	-	912.0	0
Science and technology	902.5	873.9	28.6	-	-	-	-	902.5	0
Social development and humanitarian affairs	2 188.1	2 148.4	39.7	-	-	-	-	2 188.1	0
Statistics	2 977.2	2 940.0	18.6	17.9	-	.7	-	2 977.2	0
Transport	3 328.6	3 210.3	118.3	-	-	-	-	3 328.6	0
Energy	413.3	401.5	11.8	-	-	-	-	413.3	0
Conference services	4 977.5	4 767.1	179.1	-	31.3	-	-	4 977.5	0
Management of technical cooperation activities	915.4	878.1	37.3	-	-	-	-	915.4	0
Administration and common services	17 469.1	10 769.8	165.2	1.0	4 184.3	2 363.3	(14.5)	17 469.1	0
Construction planning	252.8	252.8	-	-	-	-	-	252.8	0
Total, section 13	63 238.5	53 829.8	1 712.4	171.5	4 706.3	2 419.1	399.4	63 238.5	0
SECTION 14									
Economic and Social Commission for Western Asia									
Programme									
Sessions of the Commission	27.1	27.1	-	-	-	-	-	27.1	0
Executive direction and management	3 121.5	3 049.6	71.9	-	-	-	-	3 121.5	0
Food and agriculture	1 917.3	1 908.6	8.7	-	-	-	-	1 917.3	0
Development issues and policies	1 992.7	1 972.8	19.9	-	-	-	-	1 992.7	0
Environment	28.7	21.0	7.7	-	-	-	-	28.7	0
Human settlements	1 032.7	1 028.6	4.1	-	-	-	-	1 032.7	0

SCHEDULE 1.1 (continued)

Appropriation part, section and programme	Proposed final appropriation	Expenditures							Unencumbered balance
		Salaries and personnel costs	Travel	Contractual services	Operating expenses	Acquisitions	Fellows grants and other	Total	
Industrial development	1 983.7	1 967.1	16.6	-	-	-	-	1 983.7	0
International trade	428.6	425.0	3.6	-	-	-	-	428.6	0
Natural resources and energy	724.6	718.4	6.2	-	-	-	-	724.6	0
Population	1 769.1	1 764.2	4.9	-	-	-	-	1 769.1	0
Public finance	330.0	323.2	6.8	-	-	-	-	330.0	0
Science and technology	854.7	843.0	11.7	-	-	-	-	854.7	0
Social development and humanitarian affairs	1 540.6	1 535.8	4.8	-	-	-	-	1 540.6	0
Statistics	2 178.6	2 168.9	9.7	-	-	-	-	2 178.6	0
Transport	1 821.2	1 813.2	8.0	-	-	-	-	1 821.2	0
Energy	1 516.3	1 507.4	8.9	-	-	-	-	1 516.3	0
Conference services	4 542.2	4 542.2	-	-	-	-	-	4 542.2	0
Management of technical cooperation activities	763.8	763.8	-	-	-	-	-	763.8	0
Administration and common services	20 015.1	17 473.6	56.5	112.2	1 972.6	399.2	1.0	20 015.1	0
Total, section 14	46 588.5	43 853.5	250.0	112.2	1 972.6	399.2	1.0	46 588.5	0
SECTION 15									
United Nations Conference on Trade and Development									
Programme									
Policy-making organs	340.2	84.7	254.0	-	1.5	-	-	340.2	0
Executive direction and management	11 011.6	10 370.8	607.0	30.2	3.6	-	-	11 011.6	0
Special programme on least developed, land-locked, island developing countries	5 199.2	4 871.6	201.1	126.5	-	-	-	5 199.2	0
Economic cooperation among developing countries	4 317.8	4 230.2	87.6	-	-	-	-	4 317.8	0
Trade in commodities	8 049.3	7 920.5	118.8	3.7	-	6.3	-	8 049.3	0

SCHEDULE 1.1 (continued)

Appropriation part, section and programme	Proposed final appropriation	Expenditures							Unencumbered balance
		Salaries and personnel costs	Travel	Contractual services	Operating expenses	Acquisitions	Fellows grants and other	Total	
Trade in manufactures and semi-manufactures	9 170.7	9 115.8	54.9	-	-	-	-	9 170.7	0
Trade among countries having different economic and social systems	2 355.0	2 312.7	42.3	-	-	-	-	2 355.0	0
Money, finance and development	9 740.9	9 470.7	155.8	114.4	-	-	-	9 740.9	0
Special programmes on insurance and trade facilitation	1 159.4	1 139.3	20.1	-	-	-	-	1 159.4	0
Transfer of technology	3 941.8	3 897.2	40.5	4.1	-	-	-	3 941.8	0
Shipping ports and multimodal transport	6 159.5	5 965.1	152.1	42.3	-	-	-	6 159.5	0
Administration and common services	22 574.8	17 564.0	310.3	230.7	3 770.6	695.6	3.6	22 574.8	0
Total, section 15	84 020.2	76 942.6	2 044.5	551.9	3 775.7	701.9	3.6	84 020.2	0
SECTION 16 International Trade Centre									
Programme Trade promotion	15 914.8	-	-	-	-	-	15 914.8	15 914.8	0
Total, section 16	15 914.8	-	-	-	-	-	15 914.8	15 914.8	0

SCHEDULE 1.1 (continued)

Appropriation part, section and programme	Proposed final appropriation	Expenditures							Unencum-bered balance
		Salaries and personnel costs	Travel	Contrac-tual services	Operating expenses	Acquisi-tions	Fellows grants and other	Total	
SECTION 17									
Centre for Science and Technology for Development									
Programme									
Policy-making organs	357.2	-	357.2	-	-	-	-	357.2	0
Executive direction and management	512.2	483.6	28.6	-	-	-	-	512.2	0
Science and technology	3 323.5	3 135.0	91.1	97.4	-	-	-	3 323.5	0
Administration and common services	131.4	24.0	.1	11.4	59.2	36.7	-	131.4	0
Total, section 17	4 324.3	3 642.6	477.0	108.8	59.2	36.7	-	4 324.3	0
SECTION 18									
United Nations Environment Programme									
Programme									
Policy-making organs	1 986.7	1 746.9	41.1	-	198.7	-	-	1 986.7	0
Executive direction and management	2 222.8	1 997.9	205.6	1.3	-	18.0	-	2 222.8	0
Environment	3 271.5	3 205.0	52.7	-	13.8	-	-	3 271.5	0
Conference services	1 485.9	1 471.5	-	14.4	-	-	-	1 485.9	0
Administration and common services	2 280.0	1 457.7	23.8	-	608.2	190.3	-	2 280.0	0
Total, section 18	11 246.9	9 879.0	323.2	15.7	820.7	208.3	-	11 246.9	0

SCHEDULE 1.1 (continued)

Appropriation part, section and programme	Proposed final appropriation	Expenditures							Unencumbered balance
		Salaries and personnel costs	Travel	Contractual services	Operating expenses	Acquisitions	Fellows grants and other	Total	
SECTION 19 United Nations Centre for Human Settlements									
Programme									
Policy-making organs	1 160.1	540.5	607.0	-	12.6	-	-	1 160.1	0
Executive direction and management	1 535.5	1 459.8	35.2	.1	37.0	3.4	-	1 535.5	0
Human settlements activities	6 440.0	6 250.7	103.8	85.0	-	.5	-	6 440.0	0
Administration and common services	1 299.4	874.4	3.3	2.1	361.8	57.8	-	1 299.4	0
Total, section 19	10 435.0	9 125.4	749.3	87.2	411.4	61.7	-	10 435.0	0
SECTION 20 International Drug Control									
Programme									
Policy-making organs	4 558.7	3 706.8	657.9	177.0	2.8	14.2	-	4 558.7	0
Executive direction and management	72.3	72.3	-	-	-	-	-	72.3	0
Narcotic drugs control	5 383.9	4 923.6	154.7	108.8	150.2	46.6	-	5 383.9	0
Total, section 20	10 014.9	8 702.7	812.6	285.8	153.0	60.8	-	10 014.9	0
SECTION 21 Office of the United Nations High Commissioner for Refugees									
Programme									
Executive direction and management	3 470.0	3 470.0	-	-	-	-	-	3 470.0	0
Protection and assistance to refugees	16 883.3	16 883.6	-	-	(.3)	-	-	16 883.3	0

SCHEDULE 1.1 (continued)

Appropriation part, section and programme	Proposed final appropriation	Expenditures							Unencumbered balance
		Salaries and personnel costs	Travel	Contractual services	Operating expenses	Acquisitions	Fellows grants and other	Total	
External relations, information and fund-raising	5 572.0	5 572.0	-	-	-	-	-	5 572.0	0
Administration, management and general services	14 267.2	14 267.2	-	-	-	-	-	14 267.2	0
Total, section 21	40 192.5	40 192.8	-	-	(.3)	-	-	40 192.5	0
SECTION 22 Office of the United Nations Disaster Relief Coordinator									
Programme									
Executive direction and management	2 205.7	2 148.9	54.4	-	2.4	-	-	2 205.7	0
Relief coordinator preparedness and prevention	4 687.8	3 587.7	286.5	-	113.4	-	700.2	4 687.8	0
Administration and common services	531.8	451.2	4.4	-	17.1	59.1	-	531.8	0
Total, section 22	7 425.3	6 187.8	345.3	-	132.9	59.1	700.2	7 425.3	0
SECTION 23 Human rights									
Programme									
Policy-making organs	3 516.9	1 190.6	2 036.2	119.9	160.5	-	9.7	3 516.9	0
Meeting and conferences	2 115.1	1 143.5	901.2	-	70.4	-	-	2 115.1	0
Executive direction and management	1 399.1	1 366.9	30.0	-	2.2	-	-	1 399.1	0
Human rights activities	12 946.0	12 468.6	244.3	204.6	10.7	17.8	-	12 946.0	0
Total, section 23	19 977.1	16 169.6	3 211.7	324.5	243.8	17.8	9.7	19 977.1	0

SCHEDULE 1.1 (continued)

Appropriation part, section and programme	Proposed final appropriation	Expenditures							Unencumbered balance
		Salaries and personnel costs	Travel	Contractual services	Operating expenses	Acquisitions	Fellows grants and other	Total	
SECTION 24									
Regular programme of technical cooperation									
Programme									
Food and agriculture	387.7	328.1	59.6	-	-	-	-	387.7	0
Development issues and policies	6 767.9	5 242.3	867.5	419.9	82.7	.9	154.6	6 767.9	0
Disaster relief	115.9	-	-	-	-	-	115.9	115.9	0
Environment	538.8	477.1	61.7	-	-	-	-	538.8	0
Human rights	1 123.4	3.5	166.3	-	7.1	-	946.5	1 123.4	0
Human settlements	1 438.9	859.5	119.0	-	2.5	-	457.9	1 438.9	0
Industrial development	1 156.2	1 038.3	117.9	-	-	-	-	1 156.2	0
International trade	2 172.5	1 720.2	228.3	-	-	-	224.0	2 172.5	0
Economic cooperation among developing countries	.5	-	-	-	-	-	.5	.5	0
Trade among countries having different economic and social systems	116.5	-	-	-	-	-	116.5	116.5	0
Insurance and trade facilitation	459.3	-	-	-	-	-	459.3	459.3	0
Transfer of technology	116.2	-	-	-	-	-	116.2	116.2	0
Shipping and ports	308.3	269.4	32.1	-	-	-	6.8	308.3	0
Natural resources	4 227.3	2 733.8	755.8	59.7	186.6	8.8	482.6	4 227.3	0
Transnational corporations	512.9	388.5	15.5	-	-	-	108.9	512.9	0
Public administration and finance	4 169.0	2 732.4	742.5	-	101.3	11.4	581.4	4 169.0	0
Science and technology	274.4	237.1	37.3	-	-	-	-	274.4	0
Social development	2 390.1	1 504.3	359.3	-	27.9	.1	498.5	2 390.1	0
Statistics	2 639.4	1 733.1	434.1	-	5.0	9.4	457.8	2 639.4	0
Transport, communications and tourism	1 203.5	793.0	105.7	-	-	-	304.8	1 203.5	0

SCHEDULE 1.1 (continued)

Appropriation part, section and programme	Proposed final appropriation	Expenditures: Salaries and personnel costs	Travel	Contractual services	Operating expenses	Acquisitions	Fellows grants and other	Total	Unencumbered balance
Energy	4 109.5	1 834.6	494.4	52.7	60.5	991.6	675.7	4 109.5	0
Administration and common services	864.3	863.0	1.3	-	-	-	-	864.3	0
Total, section 24	35 092.5	22 758.2	4 598.3	532.3	473.6	1 022.2	5 707.9	35 092.5	0
Total, part IV	598 464.5	518 083.4	21 019.9	4 680.3	24 202.6	7 648.8	22 829.5	598 464.5	0
PART V International justice and law									
SECTION 25 International Court of Justice									
Programme									
International Court of Justice	14 770.4	10 547.0	138.0	4 076.9	8.5	-	-	14 770.4	0
Administration and common services	2 228.8	-	-	453.8	1 691.5	83.5	-	2 228.8	0
Total, section 25	16 999.2	10 547.0	138.0	4 530.7	1 700.0	83.5	-	16 999.2	0
SECTION 26 Legal activities									
Programme									
Policy-making organs	2 417.9	-	1 712.7	671.5	33.7	-	-	2 417.9	0
Executive direction and management	2 675.4	2 529.2	33.3	40.0	58.9	14.0	-	2 675.4	0
Office of Legal Affairs	13 799.2	11 446.8	94.0	1 807.8	111.2	91.9	247.5	13 799.2	0
Total, section 26	18 892.5	13 976.0	1 840.0	2 519.3	203.8	105.9	247.5	18 892.5	0
Total, part V	35 891.7	24 523.0	1 978.0	7 050.0	1 903.8	189.4	247.5	35 891.7	0

SCHEDULE 1.1 (continued)

Appropriation part, section and programme	Proposed final appropriation	Expenditures							Unencumbered balance
		Salaries and personnel costs	Travel	Contractual services	Operating expenses	Acquisitions	Fellows grants and other	Total	
PART VI Public information									
SECTION 27 Public information									
Programme									
Executive direction and management	3 227.0	2 770.3	101.4	309.3	37.8	8.2	-	3 227.0	0
Information services	87 167.4	62 692.3	1 646.1	11 897.1	7 883.1	2 357.2	691.6	87 167.4	0
Administration and common services	3 498.4	2 229.6	.3	-	705.8	566.2	(3.5)	3 498.4	0
Total, section 27	93 892.8	67 692.2	1 747.8	12 206.4	8 626.7	2 931.6	688.1	93 892.8	0
Total, part VI	93 892.8	67 692.2	1 747.8	12 206.4	8 626.7	2 931.6	688.1	93 892.8	0
PART VII Common support services									
SECTION 28 Administration and management									
Programme									
Office of the Under-Secretary-General for Administration and Management	15 037.4	6 818.8	306.4	5 932.1	25.3	1 954.8	-	15 037.4	0
Office of Programme Planning, Budget and Finance	22 910.8	22 053.3	190.9	57.6	443.2	165.8	-	22 910.8	0
Office of Human Resources Management	32 471.4	29 830.9	463.8	738.0	757.8	354.8	326.1	32 471.4	0
Office of General Services, Headquarters	191 001.8	78 597.4	204.1	6 592.4	95 313.1	5 376.4	4 918.4	191 001.8	0
Internal audit services	5 812.2	5 645.5	108.5	-	41.9	16.3	-	5 812.2	0

SCHEDULE 1.1 (continued)

Appropriation part, section and programme	Proposed final appropriation	Expenditures							Unencumbered balance
		Salaries and personnel costs	Travel	Contractual services	Operating expenses	Acquisitions	Fellows grants and other	Total	
Administration and common services, Geneva	95 935.9	67 869.8	53.3	-	24 867.5	1 169.3	1 976.0	95 935.9	0
Miscellaneous expenses	24 312.4	19 037.3	(1.4)	-	5 276.5	-	-	24 312.4	0
Jointly financed administrative activities	16 202.2	12 123.2	1 424.2	412.4	1 600.6	101.4	540.4	16 202.2	0
Administrative services, Vienna	29 761.4	15 113.2	31.2	167.7	8 528.0	963.2	4 958.1	29 761.4	0
Common services, Nairobi	3 935.3	2 104.9	11.9	-	1 752.5	66.0	-	3 935.3	0
Training services, ECLAC	109.8	94.4	.6	-	1.6	13.2	-	109.8	0
Total, section 28	437 490.6	259 288.7	2 793.5	13 900.2	138 608.0	10 181.2	12 719.0	437 490.6	0
SECTION 29 Conference and library services									
Programme									
Executive direction and management	4 865.7	2 440.0	76.2	70.4	657.2	1 121.8	500.1	4 865.7	0
Official disk project	676.0	31.2	8.2	-	29.1	607.5	-	676.0	0
Translation services	124 242.5	115 507.3	482.4	3 651.4	5.9	-	4 595.5	124 242.5	0
Interpretation and meetings services	69 178.1	67 908.1	1 239.4	-	.7	-	29.9	69 178.1	0
Editorial and official records services	78 390.1	76 748.8	491.2	-	.8	-	1 149.3	78 390.1	0
Publishing services	68 729.1	55 994.9	78.6	33.5	9 889.8	867.2	1 865.1	68 729.1	0
Library services	27 667.2	22 138.5	32.1	152.8	2 893.1	414.0	2 036.7	27 667.2	0
Departmental administration (Executive Office)	21 618.1	17 780.2	6.3	116.8	1 542.3	2 172.5	-	21 618.1	0
Total, section 29	395 366.8	358 549.0	2 414.4	4 024.9	15 018.9	5 183.0	10 176.6	395 366.8	0
Total, part VII	832 857.4	617 837.7	5 207.9	17 925.1	153 626.9	15 364.2	22 895.6	832 857.4	0

SCHEDULE 1.1 (continued)

Appropriation part, section and programme	Proposed final appropriation	Expenditures							Unencumbered balance
		Salaries and personnel costs	Travel	Contractual services	Operating expenses	Acquisitions	Fellows grants and other	Total	
PART IX Staff assessment									
SECTION 31 Staff assessment									
Programme									
Staff assessment	336 464.5	336 464.5	-	-	-	-	-	336 464.5	0
Total, section 31	336 464.5	336 464.5	-	-	-	-	-	336 464.5	0
Total, part IX	336 464.5	336 464.5	-	-	-	-	-	336 464.5	0
PART X Capital expenditures									
SECTION 32 Construction, alteration, improvement and major maintenance									
Programme									
Construction	46 816.2	-	-	-	-	46 816.2	-	46 816.2	0
Alteration and improvement	16 304.7	-	-	-	-	16 304.7	-	16 304.7	0
Major maintenance	8 365.5	-	-	-	-	8 365.5	-	8 365.5	0
Total, section 32	71 486.4	-	-	-	-	71 486.4	-	71 486.4	0
Total, part X	71 486.4	-	-	-	-	71 486.4	-	71 486.4	0
Grand total	2 188 370.0	1 735 232.8	44 709.9	46 619.0	205 493.3	102 455.3	53 859.7	2 188 370.0	0

(Footnotes on following page)

(Footnotes to schedule 1.1)

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a/	Elections in Haiti	3 682.0
	Missions to Middle East	3 156.8
	Mission to Yugoslavia	574.8
	Missions to Central America	563.0
	OSGAP	270.2
	Other missions	85.7
		8 332.5
b/	UNTSO	53 854.2
	UNMOGIP	8 714.9
	ONUVEN	1 479.0
	Mission to Lesotho	238.4
	Question of Western Sahara	249.3
	Missions to Middle East	690.7
	Security Council sanctions	651.3
	Other missions	639.7
		66 517.5

STATEMENT II

UNITED NATIONS GENERAL FUND

Statement of income and expenditure and surplus account for the biennium 1990-1991 ended 31 December 1991

(United States dollars)

		1991	1989
I. Statement of income and expenditure			
Proposed appropriation by the General Assembly		2 188 370 000 a/	1 772 313 700
Less: Expenditure (statement I)		2 188 370 000	1 748 682 326
Unobligated balance of appropriation (statement I)		-	23 631 374
Add: Excess of actual income over estimated amount:			
Actual income (schedule 2.1)	67 263 600		
Less: Proposed revised estimates	67 263 600 b/	-	2 529 660
Excess of income over expenditure		-	26 161 034
II. Surplus account			
Surplus available at 1 January 1990		26 161 034	3 100 000
Add: Savings effected in liquidation of prior years' (1988-1989) obligations		11 000 835	15 852 935
Excess of income over expenditure		-	26 161 034
New Member States' contributions - 1990	28 559		
- 1991	778 071	806 630	-
Subtotal		37 968 499	45 113 969
Less: Amount transferred as credits against Member States' contributions		26 161 034	3 100 000
Subtotal		11 807 465	42 013 969
Less: Provisional amount retained pursuant to General Assembly resolution 42/216		-	15 852 935
Total surplus available at 31 December 1991 (statement III)		11 807 465	26 161 034

a/ Represents proposed final appropriation to be approved by the General Assembly on an *ex post facto* basis. See note to statement I.

b/ Represents proposed revised estimates to be approved by the General Assembly on an *ex post facto* basis. See note to statement I.

The accompanying notes are an integral part of the financial statements.

SCHEDULE 2.1

UNITED NATIONS GENERAL FUND

Schedule of income for the biennium 1990-1991 ended 31 December 1991

(United States dollars)

	Proposed revised estimates for the biennium 1990-1991 a/	Actual income as at 31 December 1991	Actual income as at 31 December 1989
Income section			
General income:			
Income from rental of premises	13 244 000	13 244 035	9 879 038
Reimbursement for services rendered to specialized agencies and others	18 869 700 b/	18 869 700	11 744 909
Bank interest	1 933 700	1 933 643	8 995 245
Sale of used equipment	1 326 500	1 326 560	430 885
Refund of prior years' expenditures	2 689 600	2 689 657	1 936 131
Contributions of non-member States	6 633 800	6 633 812	5 619 033
Television and similar services	1 000 300	1 000 278	787 390
Refund of the Organization's contribution to the United Nations Joint Staff Pension Fund in respect of participants' withdrawals	(5 700)	(5 760)	(8 846)
Reimbursement by the specialized agencies of their share of the costs of the International Civil Service Commission	5 355 200	5 355 241	4 614 873
Reimbursement by the specialized agencies of their share of the costs of the Joint Inspection Unit	4 094 200	4 094 150	3 560 055
Miscellaneous	1 954 500	1 954 484	8 684 260
Subtotal	57 095 800	57 095 800	56 242 973
Revenue-producing activities (schedule 2.2)	10 167 800	10 167 800	11 323 187
Grand total (statement II)	67 263 600	67 263 600	67 566 160

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a/ Represents proposed revised estimates to be approved by the General Assembly on an *ex post facto* basis. See note to statement I.

b/ Includes repayment of advances made to UNIDO and the Common Fund for Commodities.

SCHEDULE 2.2

UNITED NATIONS GENERAL FUND

Schedule of revenue-producing activities: income and expenditure for the biennium 1990-1991 ended 31 December 1991

(United States dollars)

	Revenue-producing activities directly related to supervision of Commercial, Purchase and Transportation Service								
	Sale of United Nations postage stamps	Garage operation	Gift Centre	Newsstand	Royalties and proof medal sales	Total	Sale of publications	Services to visitors	Grand total
Income: Gross sales	27 188 717	2 176 604	7 109 182	111 871	2 280 435	38 866 809	13 324 718	5 327 472	57 518 999
Less: Cost of sales	3 287 156	-	2 876 808	-	1 417 150	7 581 114	3 790 895	-	11 372 009
Net income from sales	23 901 561	2 176 604	4 232 374	111 871	863 285	31 285 695	9 533 823	5 327 472	46 146 990
Expenditures:									
Staff and other personnel costs	15 559 093	1 091 049	1 141 834	-	108 281	17 900 257	4 951 078	5 586 495	28 437 830
Operating expenses	814 549	10 183	105 630	-	-	930 362	1 657 197	51 054	2 638 613
Acquisitions	172 266	-	-	-	-	172 266	202 700	63 506	438 472
Other expenses: Promotion	1 997 837	-	-	-	-	1 997 837	778 802	198 523	2 975 162
Management fee	-	-	49 790	-	-	49 790	727 998	-	777 788
Total, expenditure	18 543 745	1 101 232	1 297 254	-	108 281	21 050 512	8 317 775	5 899 578	35 267 865
Excess of income over expenditure	5 357 816	1 075 372	2 935 120	111 871	755 004	10 235 183	1 216 048	(572 106)	10 879 125
Less: Salary and other personnel costs of the staff of Commercial, Purchase and Transportation Service directly related to supervision and operation of activities in this section						711 325	-	-	711 325
Actual income						9 523 858	1 216 048	(572 106)	10 167 800
Revised approved estimates (1990-1991)	5 357 800	1 075 400	2 935 100	111 900	755 000	10 235 200			
Less: Proposed revised estimates for salary and other personnel costs of Commercial, Purchase and Transportation Service						711 300			
Proposed revised estimates (1990-1991)						9 523 900	1 216 000	(572 100)	10 167 800 a/

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a/ Represents proposed revised estimates to be approved by the General Assembly on an *ex post facto* basis. See note to statement I.

STATEMENT III

UNITED NATIONS GENERAL FUND

Statement of assets and liabilities as at 31 December 1991

(United States dollars)

		1991	1989 a/
Assets			
Cash		(2 582 754) b/	(1 415 343)
Assessed contributions unpaid	(schedule 3.1 and note 4)	439 223 341 c/	461 063 337
Unassessed amounts in respect of the biennium 1990-1991	(note 4)	53 354 600 d/	-
Accounts receivable	(note 5)	61 528 852	46 305 017
Due from other United Nations funds	(note 6)	40 896 095	17 337 887
Deferred charges	(notes 1 (j) and 7)	30 523 132	27 127 757
Total, current assets		622 943 266	550 418 655
Special Account for assessed contributions unpaid pursuant to General Assembly resolution 3049 C (XXVII)		16 636 846	16 636 846
Total, assets		639 580 112	567 055 501
Liabilities			
Accounts payable	(note 8)	29 483 155	28 840 140
Advance payments of 1992 assessments	(note 8)	45 603 059	203 855
Unliquidated obligations	(statement I)	55 813 177	63 899 218
Commitments for future years	(note 9)	19 911 675	16 259 457
Due to Tax Equalization Fund	(schedule 3.2)	44 666 909	3 304 226
Due to Working Capital Fund	(statement VI)	91 213 621	99 245 044
Due to United Nations Special Account	(statement VII)	35 762 021	71 211 645
Due to other United Nations funds	(note 6)	86 932 118	19 352 064
Deferred income	(note 10)	3 555 772	3 140 378
Amount to be credited to Member States in respect of the biennium 1988-1989		-	20 607 300 e/
Total liabilities		412 941 507	326 063 327
Fund balance			
Amount retained pursuant to:			
General Assembly resolution 2947 A and B	(note 11)	3 937 960	3 937 960
General Assembly resolution 36/116 B	(note 11)	45 480 086	45 480 086
General Assembly resolution 40/241 B	(note 11)	10 531 982	10 531 982
General Assembly resolution 42/216 A	(note 11)	154 881 112	154 881 112
Total, amount retained		214 831 140	214 831 140
Surplus available for credit to Member States	(statement II)	11 807 465	26 161 034
Total, fund balance		226 638 605	240 992 174
Total, liabilities and fund balance		639 580 112	567 055 501

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a/ Comparative figures reclassified to conform to current presentation.

b/ Includes United States dollars equivalent to cash held in other currencies using United Nations operational rate of exchange in effect on 31 December 1991. At the United Nations operational rate of exchange in effect at the date of preparation of these financial statements, the dollar equivalent of cash balances held in other currencies would amount to approximately $2.1 million less than shown in the accounts.

c/ Recorded in accordance with financial regulations 5.4 and 5.6 irrespective of collectability (see annex I).

d/ Comprises (a) revised appropriation for the biennium 1990-1991 approved under General Assembly resolution 46/184 A: $33,902,400; (b) decrease in estimate of income other than staff assessment for the biennium 1990-1991 approved under Assembly resolution 46/184 B: $838,700; (c) proposed additional appropriation for the biennium 1990-1991 to be approved by the Assembly on an *ex post facto* basis, as provided for under Assembly resolution 46/184: $20,395,500; (d) less increase in income other than staff assessment for the biennium 1990-1991 proposed to be approved by the Assembly on an *ex post facto* basis, as provided for under Assembly resolution 46/184: $1,782,000.

e/ Credited to Member States in 1990 in accordance with General Assembly resolution 44/202 C.

The accompanying notes are an integral part of the financial statements.

SCHEDULE 3.1

UNITED NATIONS GENERAL FUND

Assessed contributions unpaid as at 31 December 1991

(United States dollars)

MEMBER STATES	ASSESSED CONTRIBUTIONS UNPAID AS AT 1 JANUARY 1990	NET ASSESSED CONTRIBUTIONS FOR 1990 AND 1991	COLLECTIONS DURING 1990 AND 1991	UNPAID CONTRIBUTIONS AS AT 31 DECEMBER 1991			
				PRIOR YEARS	1990	1991	TOTAL
AFGHANISTAN	-	171 218	78 776	-	311	92 131	92 442
ALBANIA	-	171 218	171 218	-	-	-	-
ALGERIA	-	2 568 266	2 568 266	-	-	-	-
ANGOLA	2 254	171 218	94 385	-	-	79 087	79 087
ANTIGUA AND BARBUDA	170 000	171 218	170 000	-	79 087	92 131	171 218
ARGENTINA	4 984 009	11 300 364	2 264 489	2 719 520	5 219 735	6 080 629	14 019 884
AUSTRALIA	-	26 881 174	26 881 174	-	-	-	-
AUSTRIA	-	12 670 108	12 670 108	-	-	-	-
BAHAMAS	-	342 435	270 423	-	-	72 012	72 012
BAHRAIN	-	342 435	342 435	-	-	-	-
BANGLADESH	-	171 218	171 218	-	-	-	-
BARBADOS	-	171 218	171 218	-	-	-	-
BELARUS	228 797	5 650 181	4 358 821	-	-	1 520 157	1 520 157
BELGIUM	-	20 032 467	20 032 467	-	-	-	-
BELIZE	-	171 218	171 218	-	-	-	-
BENIN	198 585	171 218	124 800	73 785	79 087	92 131	245 003
BHUTAN	-	171 218	171 218	-	-	-	-
BOLIVIA	79 575	171 218	250 793	-	-	-	-
BOTSWANA	-	171 218	171 218	-	-	-	-
BRAZIL	7 221 715	24 826 561	14 224 316	-	4 465 001	13 358 959	17 823 960
BRUNEI DARUSSALAM	-	684 871	684 871	-	-	-	-
BULGARIA	594 001	2 568 266	2 687 461	-	-	474 806	474 806
BURKINA FASO	124 144	171 218	104 894	19 250	79 087	92 131	190 468
BURUNDI	182 848	171 218	235 817	-	26 118	92 131	118 249
CAMBODIA	196 914	171 218	151 400	45 514	79 087	92 131	216 732
CAMEROON	74 708	171 218	245 926	-	-	-	-
CANADA	-	52 952 575	52 952 575	-	-	-	-
CAPE VERDE	74 708	171 218	153 795	-	-	92 131	92 131
CENTRAL AFRICAN REPUBLIC	142 089	171 218	92 400	49 689	79 087	92 131	220 907
CHAD	175 050	171 218	101 184	73 866	79 087	92 131	245 084
CHILE	400 000	1 369 742	1 032 696	-	-	737 046	737 046
CHINA	-	13 526 195	13 526 195	-	-	-	-
COLOMBIA	-	2 397 047	2 397 047	-	-	-	-
COMOROS	116 995	171 218	175 664	-	20 418	92 131	112 549

SCHEDULE 3.1 (continued)

MEMFER STATES	ASSESSED CONTRIBUTIONS UNPAID AS AT 1 JANUARY 1990	NET ASSESSED CONTRIBUTIONS FOR 1990 AND 1991	COLLECTIONS DURING 1990 AND 1991	UNPAID CONTRIBUTIONS AS AT 31 DECEMBER 1991			
				PRIOR YEARS	1990	1991	TOTAL
CONGO	116 840	171 218	157 175	-	38 752	92 131	130 883
COSTA RICA	1	342 435	195 431	-	-	147 005	147 005
COTE D'IVOIRE	184 147	342 435	526 582	-	-	-	-
CUBA	966 224	1 540 958	1 420 970	-	257 036	829 176	1 086 212
CYPRUS	-	342 435	342 435	-	-	-	-
CZECHOSLOVAKIA	-	11 300 364	11 300 364	-	-	-	-
DENMARK	-	11 814 018	11 814 018	-	-	-	-
DJIBOUTI	74 708	171 218	129 485	-	24 310	92 131	116 441
DOMINICA	88 536	171 218	259 754	-	-	-	-
DOMINICAN REPUBLIC	659 427	513 653	459 764	199 663	237 261	276 392	713 316
ECUADOR	254 974	513 653	678 496	-	-	90 131	90 131
EGYPT	478 174	1 198 523	1 640 011	-	-	36 685	36 686
EL SALVADOR	182 721	171 218	147 121	35 600	79 087	92 131	206 818
EQUATORIAL GUINEA	189 672	171 218	-	189 672	79 087	92 131	360 890
ETHIOPIA	-	171 218	171 218	-	-	-	-
FIJI	-	171 218	171 218	-	-	-	-
FINLAND	-	8 732 101	8 732 101	-	-	-	-
FRANCE	-	107 011 042	107 011 042	-	-	-	-
GABON	-	513 653	513 653	-	-	-	-
GAMBIA	79 079	171 218	11 172	67 907	79 087	92 131	239 125
GERMANY a/	-	160 259 738	160 259 738	-	-	-	-
GHANA	-	171 218	171 218	-	-	-	-
GREECE	-	6 848 706	6 848 706	-	-	-	-
GRENADA	156 216	171 218	156 216	-	79 087	92 131	171 218
GUATEMALA	413 281	342 435	251 752	161 529	158 173	184 262	503 964
GUINEA	-	171 218	158 174	-	-	13 044	13 044
GUINEA-BISSAU	-	171 218	-	-	79 087	92 131	171 218
GUYANA	125 224	171 218	208 902	-	-	87 540	87 540
HAITI	74 708	171 218	-	74 708	79 087	92 131	245 926
HONDURAS	74 708	171 218	78 850	-	74 945	92 131	167 076
HUNGARY	1 115 853	3 595 569	3 595 569	-	-	1 115 853	1 115 853
ICELAND	-	513 653	513 653	-	-	-	-
INDIA	1 107	6 335 054	6 307 633	-	-	28 528	28 528
INDONESIA	-	2 568 266	2 568 266	-	-	-	-
IRAN (ISLAMIC REPUBLIC OF)	11 869 940	11 814 018	16 975 192	-	351 744	6 357 022	6 708 766

SCHEDULE 3.1 (continued)

MEMBER STATES	ASSESSED CONTRIBUTIONS UNPAID AS AT 1 JANUARY 1990	NET ASSESSED CONTRIBUTIONS FOR 1990 AND 1991	COLLECTIONS DURING 1990 AND 1991	UNPAID CONTRIBUTIONS AS AT 31 DECEMBER 1991			
				PRIOR YEARS	1990	1991	TOTAL
IRAQ	-	2 054 612	1 820 011	-	-	234 601	234 601
IRELAND	-	3 081 918	3 081 918	-	-	-	-
ISRAEL	3 179 009	3 595 569	2 946 634	232 376	1 660 825	1 934 744	3 827 945
ITALY	-	68 315 849	68 315 849	-	-	-	-
JAMAICA	-	171 218	79 087	-	-	92 131	92 131
JAPAN	-	194 845 706	194 845 706	-	-	-	-
JORDAN	-	171 218	171 218	-	-	-	-
KENYA	147 597	171 218	128 189	19 408	79 087	92 131	190 626
KUWAIT	-	4 965 311	4 965 311	-	-	-	-
LAO PEOPLE'S DEMOCRATIC REPUBLIC	-	171 218	171 218	-	-	-	-
LEBANON	74 708	171 218	153 795	-	-	92 131	92 131
LESOTHO	-	171 218	171 218	-	-	-	-
LIBERIA	193 994	171 218	162 000	31 994	79 087	92 131	203 212
LIBYAN ARAB JAMAHIRIYA	2 873 674	4 794 095	6 288 096	-	-	1 379 673	1 379 673
LIECHTENSTEIN	-	92 131	92 131	-	-	-	-
LUXEMBOURG	-	1 027 305	1 027 305	-	-	-	-
MADAGASCAR	56 412	171 218	181 065	-	-	46 565	46 565
MALAWI	74 708	171 218	245 926	-	-	-	-
MALAYSIA	-	1 883 395	1 883 395	-	-	-	-
MALDIVES	74 708	171 218	153 795	-	-	92 131	92 131
MALI	173 135	171 218	98 450	74 450	79 087	92 131	245 668
MALTA	-	171 218	171 218	-	-	-	-
MAURITANIA	146 975	171 218	151 190	-	74 872	92 131	167 003
MAURITIUS	-	171 218	164 087	-	-	7 131	7 131
MEXICO	-	16 094 462	16 094 462	-	-	-	-
MONGOLIA	-	171 218	79 085	-	2	92 131	92 133
MOROCCO	-	684 871	684 871	-	-	-	-
MOZAMBIQUE	72 413	171 218	166 889	-	-	76 742	76 742
MYANMAR	-	171 218	171 218	-	-	-	-
NAMIBIA	-	92 131	92 131	-	-	-	-
NEPAL	-	171 218	171 218	-	-	-	-
NETHERLANDS	-	28 250 916	28 250 916	-	-	-	-
NEW ZEALAND	-	4 109 224	4 109 224	-	-	-	-
NICARAGUA	229 284	171 218	151 700	77 584	79 087	92 131	248 802
NIGER	147 121	171 218	72 378	74 743	79 087	92 131	245 961

SCHEDULE 3.1 (continued)

MEMBER STATES	ASSESSED CONTRIBUTIONS UNPAID AS AT 1 JANUARY 1990	NET ASSESSED CONTRIBUTIONS FOR 1990 AND 1991	COLLECTIONS DURING 1990 AND 1991	UNPAID CONTRIBUTIONS AS AT 31 DECEMBER 1991			
				PRIOR YEARS	1990	1991	TOTAL
NIGERIA	905 276	3 424 353	2 364 356	-	122 658	1 842 615	1 965 273
NORWAY	-	9 416 972	9 416 972	-	-	-	-
OMAN	-	342 435	342 435	-	-	-	-
PAKISTAN	2 486	1 027 305	1 029 791	-	-	-	-
PANAMA	435 138	342 435	311 173	123 965	158 173	184 262	466 400
PAPUA NEW GUINEA	74 708	171 218	245 926	-	-	-	-
PARAGUAY	296 535	513 653	503 653	-	30 143	276 392	306 535
PERU	1 445 278	1 027 305	1 682 034	-	237 765	552 784	790 549
PHILIPPINES	170 399	1 540 958	1 003 715	-	-	707 642	707 642
POLAND	-	9 588 190	9 588 190	-	-	-	-
PORTUGAL	-	3 081 918	3 081 918	-	-	-	-
QATAR	186 769	856 088	379 487	-	202 718	460 653	663 370
ROMANIA	4 033 786	3 253 134	5 536 436	-	-	1 750 484	1 750 484
RUSSIAN FEDERATION	2 640 479	171 046 449	127 667 615	-	-	46 019 313	46 019 313
RWANDA	-	171 218	79 087	-	-	92 131	92 131
SAINT LUCIA	38 501	171 218	209 719	-	-	-	-
SAINT VINCENT AND THE GRENADINES	74 708	171 218	181 033	-	-	64 893	64 893
SAMOA	15 181	171 218	186 399	-	-	-	-
SAO TOME AND PRINCIPE	232 349	171 218	146 900	85 449	79 087	92 131	256 667
SAUDI ARABIA	-	17 464 201	17 464 201	-	-	-	-
SENEGAL	82 163	171 218	83 372	-	77 878	92 131	170 009
SEYCHELLES	-	171 218	79 087	-	-	92 131	92 131
SIERRA LEONE	187 302	171 218	130 999	56 303	79 087	92 131	227 521
SINGAPORE	-	1 883 395	1 883 395	-	-	-	-
SOLOMON ISLANDS	74 708	171 218	163 424	-	-	82 502	82 502
SOMALIA	5 781	171 218	-	5 781	79 087	92 131	176 999
SOUTH AFRICA	37 302 373	7 704 795	-	37 302 373	3 558 911	4 145 884	45 007 168
SPAIN	-	33 387 445	33 387 445	-	-	-	-
SRI LANKA	74 708	171 218	245 926	-	-	-	-
SAINT KITTS AND NEVIS	57 121	171 218	100 000	-	36 208	92 131	128 339
SUDAN	74 708	171 218	173 300	-	-	72 626	72 626
SURINAME	32 413	171 218	111 500	-	-	92 131	92 131
SWAZILAND	-	171 218	171 218	-	-	-	-
SWEDEN	-	20 717 337	20 717 337	-	-	-	-
SYRIAN ARAB REPUBLIC	-	684 871	684 871	-	-	-	-

SCHEDULE 3.1 (concluded)

MEMBER STATES	ASSESSED CONTRIBUTIONS UNPAID AS AT 1 JANUARY 1990	NET ASSESSED CONTRIBUTIONS FOR 1990 AND 1991	COLLECTIONS DURING 1990 AND 1991	UNPAID CONTRIBUTIONS AS AT 31 DECEMBER 1991			
				PRIOR YEARS	1990	1991	TOTAL
THAILAND	-	1 712 177	1 712 177	-	-	-	-
TOGO	71 296	171 218	158 280	-	-	84 234	84 234
TRINIDAD AND TOBAGO	-	856 088	738 944	-	-	117 144	117 144
TUNISIA	25 108	513 653	448 130	-	-	90 631	90 631
TURKEY	-	5 490 941	2 594 656	-	-	2 896 285	2 896 285
UGANDA	147 121	171 218	242 935	-	-	75 404	75 404
UKRAINE	885 136	21 402 208	16 529 172	-	-	5 758 172	5 758 172
UNITED ARAB EMIRATES	1 419 440	3 253 134	4 672 574	-	-	-	-
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	-	83 211 785	83 211 785	-	-	-	-
UNITED REPUBLIC OF TANZANIA	74 708	171 218	153 795	-	-	92 131	92 131
UNITED STATES OF AMERICA	365 131 468	505 218 710	603 942 302	-	-	266 407 876	266 407 876
URUGUAY	298 831	684 871	615 179	-	-	368 523	368 523
VANUATU	-	171 218	171 218	-	-	-	-
VENEZUELA	-	9 759 407	9 759 407	-	-	-	-
VIET NAM	74 708	171 218	245 926	-	-	-	-
YEMEN b/	2 195	250 305	89 087	-	71 282	92 131	163 413
YUGOSLAVIA	4 974 286	7 876 011	5 000 000	-	3 612 283	4 238 014	7 850 297
ZAIRE	-	171 218	171 218	-	-	-	-
ZAMBIA	500	171 218	-	500	79 087	92 131	171 718
ZIMBABWE	-	342 435	342 435	-	-	-	-
TOTAL	461 063 337	1 789 501 641 c/	1 811 341 638	41 795 629	22 378 349	375 049 363	439 223 341

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a/ Through accession of the German Democratic Republic to the Federal Republic of Germany with effect from 3 October 1990, the two German States have united to form one sovereign State. As from the date of unification, the Federal Republic of Germany acts in the United Nations under the designation of "Germany".

b/ Following the merger on 22 May 1990 of the People's Republic of Yemen and the Yemen Arab Republic, the two States have been represented in the Organization as a single Member, with the name "Yemen".

c/ The net assessments on Member States for 1990 as per ST/ADM/SER.B/324 and for 1991 as per ST/ADM/SER.B/364 are as follows:

	1990	1991	Total
Gross assessment	934 617 000	1 086 366 466	2 020 983 466
Less: Staff assessment	107 799 484	123 682 341	231 481 825
Net assessment	826 817 516	962 684 125	1 789 501 641

SCHEDULE 3.2

UNITED NATIONS GENERAL FUND - TAX EQUALIZATION FUND

I. Statement of income and expenditure for the biennium 1990-1991 ended 31 December 1991

(United States dollars)

	United States of America	Other Member States	Total 1991	Total 1989 a/
Income				
Actual staff assessment for the biennium 1990-1991:				
United Nations regular budget	85 454 228	256 362 683	341 816 911 b/	260 862 660
United Nations Disengagement Observer Force	564 480	1 284 998	1 849 478	1 452 722
United Nations Interim Force in Lebanon	1 472 316	3 351 828	4 824 144	3 741 596
United Nations Iran-Iraq Military Observer Group	761 404	1 726 137	2 487 541	1 613 467
United Nations Angola Verification Mission	212 925	485 753	698 678	181 939
United Nations Transition Assistance Group	843 109	1 905 290	2 748 399	4 827 780
United Nations Observer Group in Central America	631 702	1 436 189	2 067 891	-
United Nations Iraq-Kuwait Observation Mission	252 609	579 052	831 661	-
United Nations Mission for the Referendum in Western Sahara	222 747	510 600	733 347	-
United Nations Observer Mission in El Salvador	177 266	406 346	583 612	-
Credits received from other Member States for reimbursement	-	-	-	34 287
Total, income	90 592 786	268 048 876	358 641 662	272 714 451
Expenditure				
Refunds made to staff members subject to United States of America income tax for the 1989 and 1990 taxable years during the biennium 1990-1991:				
Federal income tax	42 687 729		42 687 729	38 690 035
State income tax	12 982 610		12 982 610	12 113 264
City income tax	4 282 631		4 282 631	3 655 303
Social Security tax	7 242 585		7 242 585	5 308 681
	67 195 555		67 195 555	59 767 283
Less: Advances outstanding as at the end of the previous biennium	28 079 081		28 079 081	28 435 798
	39 116 474		39 116 474	31 331 485

	United States of America	Other Member States	Total 1991	Total 1989 a/
Estimated liabilities for 1991 refunds c/	37 500 000		37 500 000	28 079 081
Refunds and adjustments relating to prior years	1 307 541		1 307 541	246 178
Refunds to staff members subject to the income tax of States other than the United States of America	-	-	-	58 294
Credits given to other Member States based on the estimate approved by resolutions 44/202 and 45/252 for staff assessment income for 1990 and 1991	-	231 481 825	231 481 825	190 186 790
United Nations Disengagement Observer Force	-	1 299 453	1 299 453	1 011 147
United Nations Interim Force in Lebanon	-	3 532 496	3 532 496	2 765 923
United Nations Iran-Iraq Military Observer Group	-	1 147 575	1 147 575	1 152 804
United Nations Angola Verification Mission	-	439 155	439 155	159 941
United Nations Transition Assistance Group	-	(648 095)	(648 095)	6 606 354
United Nations Observer Group in Central America	-	1 444 658	1 444 658	415 622
United Nations Iraq-Kuwait Observation Mission	-	1 342 285	1 342 285	-
United Nations Mission for the Referendum in Western Sahara	-	2 088 777	2 088 777	-
United Nations Observer Mission in El Salvador	-	557 007	557 007	-
United Nations Advance Mission in Cambodia	-	244 962	244 962	-
Total, expenditure	77 924 015	242 930 098	320 854 113	262 013 619
Excess of income over expenditure	12 668 771	25 118 778	37 787 549	10 700 832

SCHEDULE 3.2 (concluded)

UNITED NATIONS GENERAL FUND - TAX EQUALIZATION FUND

II. Statement of assets and liabilities as at 31 December 1991

(United States dollars)

	United States of America	Other Member States	Total 1991	Total 1989 a/
Assets				
Deferred charges:				
Advances for estimated taxes	33 547 349	132 409	33 679 758	26 859 074
Advances outstanding for prior years	201 995 d/	-	201 995	1 240 907
Amounts due from other Member States in respect of reimbursements of national income tax	-	64 013 e/	64 013	-
Due from United Nations General Fund (statement III)	27 933 097	16 733 812	44 666 909	3 304 226
Total, assets	61 682 441	16 930 234	78 612 675	31 404 207
Liabilities				
Unliquidated obligations	37 500 000	-	37 500 000	28 079 081
	37 500 000	-	37 500 000	28 079 081
Fund balance				
Balance available as at 1 January 1990				
As previously reported	39 592 751	(8 188 544)	31 404 207	21 060 092
Less: Advances outstanding at the end of the previous biennium	28 079 081	-	28 079 081	28 435 798
As restated	11 513 670	(8 188 544)	3 325 126	(7 375 706)
Add: Excess of income over expenditure	12 688 771	25 118 778	37 787 549	10 700 832
Balance available as at 31 December 1991	24 182 441	16 930 234	41 112 675	3 325 126
Total, liabilities and fund balance	61 682 441	16 930 234	78 612 675	31 404 207

(Footnotes on following page)

(Footnotes to schedule 3.2)

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a/ Comparative figures reclassified to conform to current presentation.

b/ The actual revenue from staff assessment for the biennium 1990-1991 ended 31 December 1991 under section 31 of the United Nations regular budget amounted to $336,464,503. In addition, staff assessment credits derived from prior year salary adjustments $47,166 and revenue-producing activities $5,305,242 increased the amount to $341,816,911.

c/ Represents amount obligated to cover 1991 income tax reimbursements.

d/ Comprises the following outstanding advances:

1986	12 634
1987	9 689
1988	29 730
1989	149 942
	201 995

e/ The amount of $64,013 will be charged against the credit of the following Member States for 1992: Canada $34,705, Turkey $10,549; for 1993: Canada $5,709, Turkey $13,050.

STATEMENT IV

UNITED NATIONS CAPITAL ASSETS FUND

Statement of assets and liabilities as at 31 December 1991 a/

(United States dollars)

		1991	1989 b/
Assets			
Capital assets:			
Land and buildings	(note 11)	256 776 406	256 931 406
Total assets		256 776 406	256 931 406
Fund balance			
Donated funds		20 222 593	20 377 593
Regular budget appropriations		236 553 813	236 553 813
Total fund balance		256 776 406	256 931 406

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a/ See note 1 (1).

b/ Comparative figures amended to conform to current presentation.

The accompanying notes are an integral part of the financial statements.

STATEMENT V

PROJECTS OF A MULTI-YEAR NATURE: UNITED NATIONS CONSTRUCTION-IN-PROGRESS FUND AND INTEGRATED MANAGEMENT INFORMATION SYSTEM FUND

Statement of assets and liabilities as at 31 December 1991 a/

(United States dollars)

	Construction-in-Progress Fund					Integrated Management Information System Fund	Total	
	UNEP	ECA	ESCAP	Undistributed	Total	United Nations Headquarters	1991	1989
Assets								
Cash	182 732	-	381 168	31 865 336	32 429 236	-	32 429 236	18 859 685
Accounts receivable	-	-	514 289	165 346	679 635	63 732	743 367	6 057 101
Due from General Fund (note 6)	-	-	-	23 786 075	23 786 075	10 811 087	34 597 162	5 165 082
Due from Construction Fund (note 6)	-	26 249 929	21 355 897	(47 605 826)	-	-	-	-
Construction-in-Progress Fund	2 511 015	6 805 565	19 176 910	9 026	28 502 516	-	28 502 516	7 154 862
Integrated Management Information System expenditures to date (note 6)	-	-	-	-	-	9 956 986	9 956 986	246 396
Deferred charges	-	-	-	-	-	15 527	15 527	-
Total, assets	2 693 747	33 055 494	41 428 264	8 219 957	85 397 462	20 847 332	106 244 794	37 483 126
Liabilities								
Accounts payable	500 000 b/	-	1 518 588	2 010 000 b/	4 028 588	-	4 028 588	256 654
Unliquidated obligations	2 193 747	135 394	69 520	-	2 398 661	2 244 732	4 643 393	138 319
Due to General Fund	-	-	-	-	-	-	-	2 354 872
Total, liabilities	2 693 747	135 394	1 588 108	2 010 000	6 427 249	2 244 732	8 671 981	2 749 845
Fund balance								
Balance available 1 January 1990	-	3 120 000	22 780 214	3 426 867	29 327 081	5 406 200	34 733 281	53 583 456
Add: Allotment for the period	-	29 800 100	17 016 100	-	46 816 200	13 196 400	60 012 600	5 406 200
Miscellaneous income - net	-	-	43 842	2 783 090	2 826 932	-	2 826 932	3 510 615
Net transfer to Capital Assets Fund	-	-	-	-	-	-	-	(27 318 859)
Net transfer to General Fund	-	-	-	-	-	-	-	(448 131)
Balance available 31 December 1991	-	32 920 100	39 840 156	6 209 957	78 970 213	18 602 600	97 572 813	34 733 281
Total, liabilities and fund balance	2 693 747	33 055 494	41 428 264	8 219 957	85 397 462	20 847 332	106 244 794	37 483 126

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a/ See note 1 (m).

b/ Represents the first portion of an advance from the United Nations Environment Fund to finance the construction of additional office space in Nairobi. The advance will be repaid through a remission of rental income to the United Nations regular budget beginning in 1992.

STATEMENT VI

UNITED NATIONS WORKING CAPITAL FUND

Statement of assets and principal of Fund as at 31 December 1991

(United States dollars)

		1991	1989
Assets			
Current assets:			
Assessed contributions unpaid		290 000 a/	280 000
Advances for the activities relating to Security Council resolution 687 (1991)	(schedule 6.1) (statement XXII)	7 911 072	-
Advances to finance miscellaneous self-liquidating purchases and activities	(schedule 6.1)	595 307	474 956
Total current assets		8 796 379	754 956
Advances to United Nations General Fund	(statement III)	91 213 621	99 245 044
Total assets		100 010 000	100 000 000
Principal of Fund		100 010 000	100 000 000
Total of Fund		100 010 000	100 000 000

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a/ Comprises balance due from South Africa.

The accompanying notes are an integral part of the financial statements.

SCHEDULE 6.1

UNITED NATIONS WORKING CAPITAL FUND

Advances to finance unforeseen and extraordinary expenses and miscellaneus self-liquidating purchases and activities for the biennium 1990-1991 ended 31 December 1991

(United States dollars)

	Allotments issued	Advances 31 December 1991
With prior concurrence of the Advisory Committee on Administrative and Budgetary Questions		
A. For financing of activities relating to Security Council resolution 687 (1991)		
Demarcation of boundary between Iraq and Kuwait	996 000	256 461
Return of Kuwaiti property	932 000	813 242
Special Commission (including IAEA)	8 000 000	6 777 311
United Nations Compensation Commission, Headquarters	72 000	64 058
Total expenses relating to Security Council resolution 687 (1991)	10 000 000	7 911 072
B. For self-liquidating purchases and activities	530 000	595 307
Total, self-liquidating purchases and activities	530 000	595 307 a/

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a/ Represents physical inventory at cost as at 31 December 1991.

STATEMENT VII

UNITED NATIONS SPECIAL ACCOUNT

Statement of assets and liabilities as at 31 December 1991

(United States dollars)

		1991	1989
Assets			
Current assets:			
Cash	(schedule 7.2)	97 750 000	48 607 978
Accrued interest receivable		7 711	62 416
Due from United Nations General Fund	(statement III)	35 762 021	71 211 645
Total current assets		133 519 732	119 882 039
Advances to the Special Account of the United Nations Emergency Force (1956)	(statement IX)	2 214 873	2 214 873
Advances to the Ad Hoc Account for the United Nations Operation in the Congo	(statement XIII)	1 396 526	1 396 526
Total assets		137 131 131	123 493 438
Principal of Fund:			
Voluntary contributions received from Member States	(schedule 7.1)	48 727 592	48 727 592
Less: Amount appropriated for the United Nations Emergency Force, pursuant to General Assembly resolution 2115 II (XX)		3 911 000	3 911 000
Total principal of Fund		44 816 592	44 816 592
Income			
Public contributions		73 892	73 867
Other income		811 043	811 043
Interest earned on deposits: a/			
Through 31 December 1989		77 791 936	59 401 989
During current biennium		13 637 668	18 389 947
Total income		92 314 539	78 676 846
Total principal of Fund and income		137 131 131	123 493 438

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a/ Excludes interest earned with effect from 1 January 1978 in respect of $10.0 million contribution received pursuant to General Assembly resolution 3049 A (XXVII).

The accompanying notes are an integral part of the financial statements.

SCHEDULE 7.1

UNITED NATIONS SPECIAL ACCOUNT

Voluntary contributions as at 31 December 1991 a/

(United States dollars)

Member States voluntary contributions:

	1991	1989
Bulgaria	150 000	150 000
Canada	3 871 769	3 871 769
China	5 000 000	5 000 000
Denmark	987 766	987 766
Egypt	50 000	50 000
Finland	507 865	507 865
Ghana	20 000	20 000
Greece	50 000	50 000
Iceland	80 000	80 000
Italy	1 499 755	1 499 755
Jamaica	10 000	10 000
Japan	12 500 000 b/	12 500 000 b/
Kuwait	250 000	250 000
Liberia	8 000	8 000
Mali	4 990	4 990
Malta	9 000	9 000
Nigeria	20 000	20 000
Norway	678 136	678 136
Saudi Arabia	250 000	250 000
Sweden	2 000 000	2 000 000
Togo	14 368	14 368
Tunisia	5 000	5 000
Uganda	19 000	19 000
Union of Soviet Socialist Republics	10 000 000	10 000 000
United Arab Emirates	1 000 000	1 000 000
United Kingdom of Great Britain and Northern Ireland	9 527 943	9 527 943
Yugoslavia	100 000	100 000
Zaire	100 000	100 000
Zambia	14 000	14 000
Total contributions	48 727 592	48 727 592

(Footnotes on following page)

(Footnotes to schedule 7.1)

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a/ Amounts received pursuant to General Assembly resolutions 2053 A (XX) and 3049 A (XXVII) and in response to the appeal of the Secretary-General in 1986 (see A/40/1102, para. 19). The contributions shown were received pursuant to General Assembly resolution 2053 A (XX) except those from China, Saudi Arabia and the United Arab Emirates, which were contributed under resolutions 2053 A (XX) and 3049 A (XXVII). Bulgaria, Togo and the Union of Soviet Socialist Republics contributed in response to the 1986 appeal of the Secretary-General.

b/ Includes $10.0 million which was received pursuant to General Assembly resolution 3049 A (XXVII) with the expectation of inducing other Member States to make voluntary contributions.

SCHEDULE 7.2

UNITED NATIONS SPECIAL ACCOUNT

Schedule of interest-bearing bank deposits as at 31 December 1991

(United States dollars)

Bank Hapoalim, New York 3.500 per cent due 2 January 1992	32 800 000
Bayerische Bank, Grand Cayman 5.750 per cent due 2 January 1992	30 650 000
Anz Bank, Grand Cayman 4.125 per cent due 2 January 1992	14 800 000
Daiwa Bank and Trust Co., Grand Cayman 5.0625 per cent due 22 January 1992	10 000 000
Svenska Handels Bank, Grand Cayman 5.000 per cent due 2 January 1992	9 500 000
Total	97 750 000

STATEMENT VIII

SPECIAL ACCOUNT FOR THE SALE OF UNITED NATIONS BONDS

Statement of assets and liabilities as at 31 December 1991

(United States dollars)

			1991	1989
Assets				
Advances to the Ad Hoc Account for the United Nations Operation in the Congo	(statement XIII)		35 931 462	35 931 462
Advances to the Special Account of the United Nations Emergency Force (1956)	(statement IX)		8 116 562	8 116 562
Total, assets			44 048 024	44 048 024
Liabilities				
Total bonds sold			169 905 678	169 905 678
Less: Amortized to December 1989			166 652 996	166 652 996
Net gain on exchange			3 252 682	3 252 682
Total			169 905 678	169 905 678
United Nations bonds outstanding			-	-
Fund balance				
Appropriations			166 652 996	166 652 996
Net gain on exchange			3 252 682	3 252 682
Interest earned on investments through 31 December 1965			3 188 418	3 188 418
			173 094 096	173 094 096
Less:				
Unassessed authorizations for the period 1 July 1962 to 30 June 1963:				
Ad Hoc Account for the United Nations Operation in the Congo				
Authorized expenses		110 725 800		
Less: Staff assessment income		754 320	109 971 480	109 971 480
Special Account of the United Nations Emergency Force (1956)				
Authorized expenses		19 206 880		
Less: Staff assessment income		132 288	19 074 592	19 074 592
Total			129 046 072	129 046 072
Total Fund balance			44 048 024	44 048 024
Total liabilities and Fund balance			44 048 024	44 048 024

The accompanying notes are an integral part of the financial statements.

STATEMENT IX

SPECIAL ACCOUNT OF THE UNITED NATIONS EMERGENCY FORCE (1956)

I. Statement of cumulative income and expenditure for the period 5 November 1956 to 31 December 1991

(United States dollars)

	1956 through 1989		1956 through 1989	For the biennium 1990-1991 ended 31 December 1991	Total
	Disbursement	Unpaid			
Income a/					
Contributions from Member States					
Assessed contributions received			118 110 035	-	118 110 035
Assessed contributions unpaid			42 990 814	-	42 990 814
Total			161 100 849	-	161 100 849
Special account for unpaid assessed contributions pursuant to General Assembly resolution 3049 C (XXVII)			5 274 570	-	5 274 570
Voluntary contributions			28 086 176	-	28 086 176
Proceeds from sale of United Nations Bonds			19 206 880	-	19 206 880
Appropriated from United Nations Special Account			3 911 000	-	3 911 000
Miscellaneous, savings in liquidating obligations and adjustments			3 545 672	-	3 545 672
Total, income			221 125 147	-	221 125 147
Less: Expenditure					
Personnel services	57 116 064	-	57 116 064	-	57 116 064
Equipment, supplies and other	136 661 763	20 471 310	157 133 073	1 352 691 b/	158 485 764
Total, expenditure	193 777 827	20 471 310	214 249 137	1 352 691	215 601 828
Excess of income over expenditure a/			6 876 010	(1 352 691)	5 523 319

STATEMENT IX (concluded)

II. Statement of assets and liabilities as at 31 December 1991

(United States dollars)

			1991	1989
Assets				
Assessed contributions unpaid a/	(schedule 9.1)		42 990 814	42 990 814
Special account for unpaid assessed contributions pursuant to General Assembly resolution 3049 C (XXVII)			5 274 570	5 274 570
Excess of authorized expenditures over assessments and applied contributions:				
For second half 1963		105 048		
For 1964		771 303	876 351	876 351
Accounts receivable c/			31 186	31 186
Total assets			49 172 921	49 172 921
Liabilities				
Accounts payable to Member States			21 824 001	20 471 310
Members' credits for staff assessment income estimated to be not required to meet the cost of income tax refunds (non-United States of America share)			465 138	465 138
Special Account for voluntary contributions received in order to finance unassessed appropriations - balance reverted to the credit of contributing Member States:				
For second half 1963		108 587		
For 1964		505 441	614 028	614 028
Assessed on economically developed countries in order to meet reserve requirements d/			10 415 000	10 415 000
Due to United Nations Special Account	(statement VII)		2 214 873	2 214 873
Due to United Nations Bond Account	(statement VIII)		8 116 562	8 116 562
Total, liabilities			43 649 602	42 296 911
Fund Balance				
Balance as at 1 January 1990			6 876 010	6 108 571
Add: Excess of income over expenditure for the period 1 January 1990 to 31 December 1991 (see above)			(1 352 691)	767 439
Balance as at 31 December 1991			5 523 319	6 876 010
Total, liabilities and fund balance			49 172 921	49 172 921

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a/ Includes assessed contributions unpaid irrespective of collectibility.

b/ Represents loss on exchange from revaluation of accounts payable expressed in local currency.

c/ Claims totalling $2,686,635, which were lodged by the United Nations against certain Governments for losses of supplies and equipment sustained by the United Nations Emergency Force as a result of the June 1967 hostilities, have not been reflected in this statement as they are subject to adjustments for reasonable depreciation in the value of certain items.

d/ For 1965, $3,550,000 pursuant to General Assembly resolution 2115 (XX), section II; for 1966, $3,550,000 pursuant to resolution 2115 (XX), section III and for 1967, $3,315,000 pursuant to resolution 2194 B (XXI).

The accompanying notes are an integral part of the financial statements.

SCHEDULE 9.1

SPECIAL ACCOUNT OF THE UNITED NATIONS EMERGENCY FORCE (1956)

Schedule of assessed contributions unpaid as at 31 December 1991

(United States dollars)

MEMBER STATES	UNPAID AS AT 1 JANUARY 1990	COLLECTION DURING 1990-1991	UNPAID AS AT 31 DECEMBER 1991
A. Remaining arrears			
AFGHANISTAN	29 499	-	29 499
ALGERIA	8 932	-	8 932
BENIN	5 530	-	5 530
BOLIVIA	41 905	-	41 905
CAMBODIA	1 689	-	1 689
CAMEROON	1 689	-	1 689
CENTRAL AFRICAN REPUBLIC	2 256	-	2 256
CHAD	8 385	-	8 385
CHILE	165 903	-	165 903
CONGO	9 249	-	9 249
COTE D'IVOIRE	1 689	-	1 689
DOMINICAN REPUBLIC	22 898	-	22 898
ECUADOR	10 129	-	10 129
EL SALVADOR	7 411	-	7 411
GUINEA	19 410	-	19 410
HAITI	25 661	-	25 661
IRAQ	100 407	-	100 407
LEBANON	19 850	-	19 850
LIBYAN ARAB JAMAHIRIYA	1 689	-	1 689
MALI	5 469	-	5 469
MEXICO	679 491	-	679 491
NIGER	1 906	-	1 906
PANAMA	15 648	-	15 648
PARAGUAY	31 661	-	31 661
PERU	77 441	-	77 441
PHILIPPINES	15 632	-	15 632
SENEGAL	9 814	-	9 814
SIERRA LEONE	2 469	-	2 469
SOMALIA	11 191	-	11 191
SOUTH AFRICA	15 485	-	15 485
THAILAND	9 026	-	9 026
UGANDA	9 589	-	9 589
URUGUAY	54 388	-	54 388
VENEZUELA	32 298	-	32 298
YUGOSLAVIA	7 598	-	7 598
SUBTOTAL	1 463 287	-	1 463 287

SCHEDULE 9.1 (continued)

MEMBER STATES	UNPAID AS AT 1 JANUARY 1990	COLLECTION DURING 1990-1991	UNPAID AS AT 31 DECEMBER 1991
B. Other members that have made no payments			
BURKINA FASO	19 936	-	19 936
BURUNDI	11 278	-	11 278
EGYPT	351 946	-	351 946
RWANDA	11 278	-	11 278
SPAIN	1 089 981	-	1 089 981
SUDAN	89 332	-	89 332
SYRIAN ARAB REPUBLIC	46 654	-	46 654
TOGO	16 174	-	16 174
YEMEN	45 299	-	45 299
SUBTOTAL	1 681 878	-	1 681 878
C. Other States with unpaid balances representing additional 25 per cent assessment for reserve requirement			
BELGIUM	144 583	-	144 583
FRANCE	765 655	-	765 655
SOUTH AFRICA	65 377	-	65 377
SUBTOTAL	975 615	-	975 615
D. Other members with unpaid balances representing difference between assessment and contribution calculated on revised cost estimated for 1967 (General Assembly resolution 2304 (XXII))			
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	283 299	-	283 299
SUBTOTAL	283 299	-	283 299

SCHEDULE 9.1 (concluded)

MEMBER STATES	UNPAID AS AT 1 JANUARY 1990	COLLECTION DURING 1990-1991	UNPAID AS AT 31 DECEMBER 1991
E. Members that have indicated they will not contribute			
ALBANIA	45 299	-	45 299
BELARUS	911 964	-	911 964
BULGARIA	181 155	-	181 155
CUBA	249 811	-	249 811
CZECHOSLOVAKIA	1 814 845	-	1 814 845
HUNGARY	898 298	-	898 298
JORDAN	45 299	-	45 299
MONGOLIA	12 387	-	12 387
POLAND	2 528 364	-	2 528 364
ROMANIA	682 212	-	682 212
RUSSIAN FEDERATION	27 665 631	-	27 665 631
SAUDI ARABIA	74 890	-	74 890
UKRAINE	3 476 580	-	3 476 580
SUBTOTAL	38 586 735	-	38 586 735
GRAND TOTAL	42 990 814	-	42 990 814

STATEMENT X

UNITED NATIONS EMERGENCY FORCE (1973) AND UNITED NATIONS DISENGAGEMENT OBSERVER FORCE a/

I. Statement of cumulative income and expenditure for the period 1 December 1989 to 31 May 1992 as at 31 December 1991

(United States dollars)

	UNDOF 1 December 1989 to 30 November 1990	UNDOF 1 December 1990 to 30 November 1991	UNDOF 1 December 1991 to 31 May 1992	Total
Income b/				
General Assembly appropriation	40 416 000	41 358 000	21 384 000	103 158 000
Interest income	2 818 274	2 554 770	-	5 373 044
Miscellaneous income	3 059 381	2 463 888	529 419	6 052 688
Total income	46 293 655	46 376 658	21 913 419	114 583 732
Less: Expenditure (schedules 10.1, 10.2 and 10.3)	39 168 019	41 357 217	12 193 997	92 719 233
Excess of income over expenditure b/	7 125 636	5 019 441	9 719 422	21 864 499

II. Combined statement of assets and liabilities as at 31 December 1991

(United States dollars)

		1991	1989
Assets			
Cash		31 919 892	40 360 590
Assessed contributions unpaid b/ c/	(schedule 10.4)	36 966 782	33 770 655
Special account for unpaid assessed contributions pursuant to General Assembly resolution 36/116 A		35 987 110	35 987 110
Accounts receivable		876 799	788 050
Deferred charges		68 879	52 740
Due from United Nations General Fund	(note 6)	529 001	820 702
Total, assets		106 348 463	111 779 847
Liabilities			
Accounts payable to Member States		4 448 448	21 493 109
Accounts payable - other		756 438	2 175 188
Unliquidated obligations for the period 1 December 1989 to 30 November 1990	(schedule 10.1)	1 506 436	-
Unliquidated obligations for the period 1 December 1990 to 30 November 1991	(schedule 10.2)	5 050 055	-
Unliquidated obligations for the period 1 December 1991 to 31 May 1992	(schedule 10.3)	11 137 978	-
Unliquidated obligations for prior periods		2 007 802	15 941 170
Total, liabilities		24 907 157	39 609 467
Fund balance			
Balance as at 1 January 1990		72 170 380	74 500 619
Less: Reversal of excess of income over expenditure for UNDOF for the period 1 December 1989 to 31 May 1990 as at 31 December 1989		9 742 606	16 114 959
		62 427 774	58 385 660
Add: Excess of income over expenditure for the period 1 December 1989 to 31 May 1992		21 864 499	13 641 835
Savings arising from liquidation of obligations for prior periods		53 441	142 885
		84 345 714	72 170 380
Less: Credit to Member States against their assessments in respect of the period 1 December 1990 to 31 May 1991	887 000		
Credit to Member States against their assessments in respect of the period 1 June 1991 to 30 November 1991	2 017 408	2 904 408	-
Balance as at 31 December 1981 b/ d/		81 441 306	72 170 380
Total, liabilities and fund balance		106 348 463	111 779 847

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a/ See note 1 (r).

b/ Includes assessed contributions unpaid irrespective of collectibility.

c/ See annex I.

d/ Includes $60,410,366 held in a suspense account in accordance with General Assembly resolutions 33/13 E, 34/7 D, 35/45 B, 36/66 B, 37/38 B, 38/35 B, 39/28 B, 40/59 B, 41/44 B, 42/70 B, 43/228 and 44/187, pending a further decision by the General Assembly. (See note 15.)

The accompanying notes are an integral part of the financial statements.

SCHEDULE 10.1

UNITED NATIONS DISENGAGEMENT OBSERVER FORCE

Schedule of expenditure for the period 1 December 1989 to 30 November 1990 as at 31 December 1991

(United States dollars)

	Allotments	Disbursements	Unliquidated obligations	Total
LOCAL AREA AND BACKSTOPPING COSTS				
United Nations daily allowance to troops	605 600	605 609	-	605 609
Staff and other personnel costs	6 982 900	6 833 527	-	6 833 527
Travel and subsistence of military personnel	-	-	-	-
Rations	2 206 000	2 100 993	103 548	2 204 541
Rental, maintenance and construction of premises	2 507 600	2 495 743	6 360	2 502 103
Communications	23 600	22 772	-	22 772
FORCE-WIDE EQUIPMENT AND SUPPLIES				
Purchase of transportation equipment	1 341 000	1 367 042	-	1 367 042
Purchase of other equipment	728 000	697 893	71 582	769 475
Maintenance and operation of motor transport	3 308 400	2 933 106	212 906	3 146 012
Supplies and services	1 549 300	1 504 211	16 064	1 520 275
Freight, cartage and express	172 000	158 845	9 416	168 261
Reimbursement for cost of depreciation for contingent-owned heavy equipment and reimbursement for supplies	716 000	29 440	686 560	716 000
INFORMATION SYSTEM DEVELOPMENT	63 000	63 000	-	63 000
PROGRAMME SUPPORT	289 700	289 700	-	289 700
ROTATION OF CONTINGENTS	1 304 300	1 302 949	-	1 302 949
DEATH AND DISABILITY AWARDS	400 000	-	400 000	400 000
WELFARE	216 300	215 646	-	215 646
PAYMENT FOR TROOP COSTS				
Pay and allowances for troops	16 003 300	15 928 387	-	15 928 387
Usage factor for personal clothing, gear and equipment	1 112 700	1 112 720	-	1 112 720
TOTAL	39 529 700	37 661 583	1 506 436	39 168 019

SCHEDULE 10.2

UNITED NATIONS DISENGAGEMENT OBSERVER FORCE

Schedule of expenditure for the period 1 December 1990 to 30 November 1991 as at 31 December 1991

(United States dollars)

	Allotments	Disbursements	Unliquidated obligations	Total
LOCAL AREA AND BACKSTOPPING COSTS				
United Nations daily allowance to troops	608 000	604 798	3 202	608 000
Staff and other personnel costs	7 526 500	7 323 515	202 383	7 525 898
Travel and subsistence of military personnel	41 000	41 000	-	41 000
Rations	2 657 200	1 918 816	738 376	2 657 192
Rental, maintenance and construction of premises	2 472 000	2 117 682	354 354	2 472 036
Communications	859 000	557 586	301 008	858 594
FORCE-WIDE EQUIPMENT AND SUPPLIES				
Purchase of transportation equipment	1 185 200	631 672	553 579	1 185 251
Purchase of other equipment	779 900	466 746	312 784	779 530
Maintenance and operation of motor transport	3 042 300	2 168 186	874 165	3 042 351
Supplies and services	1 309 700	896 683	414 274	1 310 957
Freight, cartage and express	138 600	80 617	57 930	138 547
Reimbursement for cost of depreciation for contingent-owned heavy equipment and reimbursement for supplies	700 000	55 500	644 500	700 000
INFORMATION SYSTEM DEVELOPMENT	137 000	137 000	-	137 000
PROGRAMME SUPPORT	564 000	564 000	-	564 000
ROTATION OF CONTINGENTS	1 572 600	1 410 023	162 583	1 572 606
DEATH AND DISABILITY AWARDS	400 000	-	400 000	400 000
WELFARE	253 000	222 098	30 917	253 015
PAYMENT FOR TROOP COSTS				
Pay and allowances for troops	15 999 000	15 998 590	-	15 998 590
Usage factor for personal clothing, gear and equipment	1 113 000	1 112 650	-	1 112 650
TOTAL	41 358 000	36 307 162	5 050 055	41 357 217

SCHEDULE 10.3

UNITED NATIONS DISENGAGEMENT OBSERVER FORCE

Schedule of expenditure for the period 1 December 1991 to 31 May 1992 as at 31 December 1991

(United States dollars)

	Allotments	Disbursements	Unliquidated obligations	Total
LOCAL AREA AND BACKSTOPPING COSTS				
United Nations daily allowance to troops	312 500	40 438	-	40 438
Staff and other personnel costs	3 956 500	541 050	15 374	556 424
Travel and subsistence of military personnel	22 500	2 046	-	2 046
Rations	1 380 000	1 283	1 338 846	1 340 129
Rental, maintenance and construction of premises	1 355 000	374 846	120 872	495 718
Communications	375 000	716	6 968	7 684
FORCE-WIDE EQUIPMENT AND SUPPLIES				
Purchase of transportation equipment	531 000	-	-	-
Purchase of other equipment	452 500	2 060	34 207	36 267
Maintenance and operation of motor transport	1 657 500	42 908	64 613	107 521
Supplies and services	733 000	-	75 332	75 332
Freight, cartage and express	72 500	-	-	-
Reimbursement for cost of depreciation for contingent-owned heavy equipment and reimbursement for supplies	347 500	-	347 500	347 500
INFORMATION SYSTEM DEVELOPMENT	65 000	-	65 000	65 000
PROGRAMME SUPPORT	290 500	48 400	-	48 400
ROTATION OF CONTINGENTS	715 000	2 272	71 266	73 538
DEATH AND DISABILITY AWARDS	200 000	-	200 000	200 000
WELFARE	120 000	-	-	-
PAYMENT FOR TROOP COSTS				
Pay and allowances for troops	8 237 500	-	8 237 500	8 237 500
Usage factor for personal clothing, gear and equipment	560 500	-	560 500	560 500
TOTAL	21 384 000	1 056 019	11 137 978	12 193 997

SCHEDULE 10.4

UNITED NATIONS EMERGENCY FORCE (1973) AND UNITED NATIONS DISENGAGEMENT OBSERVER FORCE

Schedule of assessed contributions unpaid as at 31 December 1991

(United States dollars)

Member States	Contributions payable as at 1 January 1991 a/	Assessments in 1991 b/ c/	Collections in 1991	Contributions outstanding for the period				
				Up to 30 November 1989	1 December 1989 to 30 November 1990	1 December 1990 to 30 November 1991	1 December 1991 to 31 May 1992	Total
AFGHANISTAN	588	389	-	-	394	375	208	977
ALBANIA	26 028	780	-	24 852	787	753	416	26 808
ALGERIA	117 856	12 042	123 303	-	-	-	6 595	6 595
ANGOLA	-	389	139	-	-	42	208	250
ANTIGUA AND BARBUDA	194	389	375	-	-	-	208	208
ARGENTINA	77 687	48 339	71 788	-	-	29 869	24 369	54 238
AUSTRALIA	305 576	601 532	590 556	-	-	-	316 552	316 552
AUSTRIA	144 030	290 168	278 352	-	-	-	155 846	155 846
BAHAMAS	779	1 559	1 504	-	-	-	834	834
BAHRAIN	779	1 906	1 504	-	-	-	1 181	1 181
BANGLADESH	766	389	572	-	-	375	208	583
BARBADOS	389	780	753	-	-	-	416	416
BELARUS	129 233	125 155	65 003	-	-	124 131	65 254	189 385
BELGIUM	227 723	436 946	440 097	-	-	-	224 572	224 572
BELIZE	940	389	1 121	-	-	-	208	208
BENIN	12 975	389	-	12 387	394	375	208	13 364
BHUTAN	194	389	375	-	-	-	208	208
BOLIVIA	18 360	780	-	17 184	787	753	416	19 140
BOTSWANA	194	389	375	-	-	-	208	208
BRAZIL	173 521	117 919	173 453	-	-	52 727	65 260	117 987
BRUNEI DARUSSALAM	2 944	2 770	4 391	-	-	3	1 320	1 323
BULGARIA	17 651	11 001	23 098	-	-	-	5 554	5 554
BURKINA FASO	4 992	389	-	4 404	394	375	208	5 381
BURUNDI	12 975	389	-	12 387	394	375	208	13 364
CAMBODIA	26 328	780	-	25 152	787	753	416	27 108
CAMEROON	1 175	780	1 539	-	-	-	416	416
CANADA	601 422	1 207 870	1 162 306	-	-	-	646 986	646 986
CAPE VERDE	944	389	-	356	394	375	208	1 333
CENTRAL AFRICAN REPUBLIC	25 239	388	-	24 629	415	375	208	25 627
CHAD	2 169	389	-	1 581	394	375	208	2 558
CHILE	9 417	6 237	6 303	-	-	6 018	3 333	9 351
CHINA	187 043	371 373	362 503	-	-	-	195 913	195 913
COLOMBIA	5 449	10 569	6 020	4 513	-	-	5 485	9 998
COMOROS	9 574	389	-	8 986	394	375	208	9 963
CONGO	26 328	780	-	25 152	787	753	416	27 108
COSTA RICA	779	1 211	-	-	-	1 504	486	1 990
COTE D'IVOIRE	4 475	1 559	5 186	-	-	14	834	848
CUBA	37 262	7 018	4 500	22 167	7 092	6 771	3 750	39 780
CYPRUS	779	1 559	1 504	-	-	-	834	834
CZECHOSLOVAKIA	128 459	238 160	248 259	-	-	-	118 360	118 360
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA	-	2 116	-	-	-	381	1 735	2 116
DENMARK	134 298	262 001	259 544	-	-	-	136 755	136 755
DJIBOUTI	766	389	-	178	394	375	208	1 155
DOMINICA	391	389	-	-	197	375	208	780

SCHEDULE 10.4 (continued)

Member States	Contributions payable as at 1 January 1991 a/	Assessments in 1991 b/ c/	Collections in 1991	Contributions outstanding for the period: Up to 30 November 1989	1 December 1989 to 30 November 1990	1 December 1990 to 30 November 1991	1 December 1991 to 31 May 1992	Total
DOMINICAN REPUBLIC	25 672	1 993	-	22 139	2 365	2 257	904	27 665
ECUADOR	2 383	2 340	2 881	-	-	591	1 251	1 842
EGYPT	2 724	5 459	2 721	-	-	2 545	2 917	5 462
EL SALVADOR	11 661	780	-	10 485	787	753	416	12 441
EQUATORIAL GUINEA	19 358	388	-	18 748	415	375	208	19 746
ETHIOPIA	391	389	391	-	-	181	208	389
FIJI	389	780	753	-	-	-	416	416
FINLAND	99 264	209 197	191 837	-	-	-	116 624	116 624
FRANCE	1 476 142	2 911 120	1 763 535	-	-	1 094 358	1 529 369	2 623 727
GABON	1 168	1 993	2 257	-	-	-	904	904
GAMBIA	1 725	388	-	1 115	415	375	208	2 113
GERMANY d/	3 216 570	3 573 657	3 520 773	-	-	1 394 786	1 874 668	3 269 454
GHANA	389	780	753	-	-	-	416	416
GREECE	15 565	29 455	30 093	-	-	-	14 927	14 927
GRENADA	3 189	389	-	2 601	394	375	208	3 578
GUATEMALA	11 443	1 559	-	9 087	1 577	1 504	834	13 002
GUINEA	391	389	-	-	197	375	208	780
GUINEA-BISSAU	613	389	-	25	394	375	208	1 002
GUYANA	389	780	-	-	-	753	416	1 169
HAITI	12 140	389	-	11 552	394	375	208	12 529
HONDURAS	3 264	780	2 825	-	50	753	416	1 219
HUNGARY	8 172	15 334	15 800	-	-	-	7 706	7 706
ICELAND	5 839	11 695	11 285	-	-	-	6 249	6 249
INDIA	14 400	28 502	27 837	-	-	-	15 065	15 065
INDONESIA	5 838	12 042	-	-	-	11 285	6 595	17 880
IRAN (ISLAMIC REPUBLIC OF)	514 882	56 576	-	433 661	54 369	51 910	31 518	571 458
IRAQ	164 716	9 701	-	150 589	9 455	9 027	5 346	174 417
IRELAND	35 035	70 160	67 708	-	-	-	37 487	37 487
ISRAEL	16 470	17 070	24 056	-	-	42	9 442	9 484
ITALY	776 594	1 607 257	775 397	-	-	725 445	883 009	1 608 454
JAMAICA	389	780	559	-	-	194	416	610
JAPAN	5 203 791	4 621 309	7 269 442	-	-	-	2 555 658	2 555 658
JORDAN	389	780	753	-	-	-	416	416
KENYA	4 321	780	-	3 145	787	753	416	5 101
KUWAIT	11 286	21 223	21 818	-	-	-	10 691	10 691
LAO PEOPLE'S DEMOCRATIC REPUBLIC	391	389	572	-	-	-	208	208
LEBANON	4 745	780	3 962	-	394	753	416	1 563
LESOTHO	194	389	375	-	-	-	208	208
LIBERIA	19 182	780	-	18 006	787	753	416	19 962
LIBYAN ARAB JAMAHIRIYA	349 450	20 444	-	316 490	22 062	21 066	10 276	369 894
LIECHTENSTEIN	2 049	3 901	3 867	-	-	-	2 083	2 083
LUXEMBOURG	11 660	23 385	22 551	-	-	-	12 494	12 494
MADAGASCAR	3 987	780	2 426	385	787	753	416	2 341
MALAWI	194	389	-	-	-	375	208	583
MALAYSIA	8 617	8 921	12 609	-	-	-	4 929	4 929
MALDIVES	766	389	572	-	181	194	208	583
MALI	2 492	389	-	1 904	394	375	208	2 881
MALTA	389	780	753	-	-	-	416	416
MARSHALL ISLANDS	-	423	-	-	-	76	347	423

SCHEDULE 10.4 (continued)

Member States	Contributions payable as at 1 January 1991 a/	Assessments in 1991 b/ c/	Collections in 1991	Contributions outstanding for the period: Up to 30 November 1989	1 December 1989 to 30 November 1990	1 December 1990 to 30 November 1991	1 December 1991 to 31 May 1992	Total
MAURITANIA	16 029	388	-	15 419	415	375	208	16 417
MAURITIUS	783	780	782	-	-	365	416	781
MEXICO	43 607	71 212	77 745	-	-	-	37 074	37 074
MICRONESIA (FEDERATED STATES OF)	-	423	-	-	-	76	347	423
MONGOLIA	8 829	780	753	7 653	787	-	416	8 856
MOROCCO	3 135	2 770	4 585	-	-	-	1 320	1 320
MOZAMBIQUE	11 120	389	-	10 532	394	375	208	11 509
MYANMAR	195	388	375	-	-	-	208	208
NAMIBIA	259	389	259	-	-	181	208	389
NEPAL	194	389	375	-	-	-	208	208
NETHERLANDS	321 148	617 095	620 649	-	-	-	317 594	317 594
NEW ZEALAND	46 713	93 545	90 277	-	-	-	49 981	49 981
NICARAGUA	6 372	780	-	5 196	787	753	416	7 152
NIGER	3 649	389	-	3 061	394	375	208	4 038
NIGERIA	99 364	15 594	-	75 821	15 759	15 047	8 331	114 958
NORWAY	107 049	214 376	206 883	-	-	-	114 542	114 542
OMAN	779	1 906	1 504	-	-	-	1 181	1 181
PAKISTAN	2 335	4 677	4 513	-	-	-	2 499	2 499
PANAMA	27 072	1 559	1 576	23 140	1 577	1 504	834	27 055
PAPUA NEW GUINEA	390	389	330	-	-	241	208	449
PARAGUAY	32 087	1 993	-	28 554	2 365	2 257	904	34 080
PERU	62 900	4 677	14 835	41 003	4 727	4 513	2 499	52 742
PHILIPPINES	26 129	6 324	2 659	12 875	7 092	6 771	3 056	29 794
POLAND	21 935	40 398	42 130	-	-	-	20 203	20 203
PORTUGAL	7 005	14 729	6 997	-	-	6 545	8 192	14 737
QATAR	2	3 898	1 817	-	-	-	2 083	2 083
REPUBLIC OF KOREA	-	29 208	-	-	-	5 260	23 948	29 208
ROMANIA	7 395	14 117	14 292	-	-	-	7 220	7 220
RUSSIAN FEDERATION	4 775 770	4 615 091	2 416 199	-	-	4 568 179	2 406 483	6 974 662
RWANDA	391	389	-	-	197	375	208	780
SAINT KITTS AND NEVIS	2 352	389	-	1 764	394	375	208	2 741
SAINT LUCIA	194	389	375	-	-	-	208	208
SAINT VINCENT AND THE GRENADINES	944	389	-	356	394	375	208	1 333
SAMOA	391	389	572	-	-	-	208	208
SAO TOME AND PRINCIPE	4 105	389	-	3 517	394	375	208	4 494
SAUDI ARABIA	120 064	77 452	39 647	-	40 723	76 738	40 408	157 869
SENEGAL	309	389	117	-	-	373	208	581
SEYCHELLES	391	389	178	-	19	375	208	602
SIERRA LEONE	16 365	388	-	15 755	415	375	208	16 753
SINGAPORE	4 283	8 921	8 275	-	-	-	4 929	4 929
SOLOMON ISLANDS	944	389	-	356	394	375	208	1 333
SOMALIA	1 634	389	-	1 046	394	375	208	2 023
SOUTH AFRICA	4 030 206	168 455	-	3 765 337	177 282	169 269	86 773	4 198 661
SPAIN	284 055	681 310	567 596	-	-	-	397 769	397 769
SRI LANKA	389	780	753	-	-	-	416	416
SUDAN	2 509	389	-	1 921	394	375	208	2 898
SURINAME	1 650	389	490	572	394	375	208	1 549
SWAZILAND	783	780	1 147	-	-	-	416	416
SWEDEN	235 509	454 271	455 143	-	-	-	234 637	234 637
SYRIAN ARAB REPUBLIC	49 242	3 117	-	44 530	3 153	3 009	1 667	52 359

SCHEDULE 10.4 (concluded)

Member States	Contributions payable as at 1 January 1991 a/	Assessments in 1991 b/ c/	Collections in 1991	Contributions outstanding for the period: Up to 30 November 1989	1 December 1989 to 30 November 1990	1 December 1990 to 30 November 1991	1 December 1991 to 31 May 1992	Total
THAILAND	3 892	8 144	7 523	-	-	-	4 513	4 513
TOGO	392	388	-	-	197	375	208	780
TRINIDAD AND TOBAGO	1 662	3 898	3 477	-	-	-	2 083	2 083
TUNISIA	2 464	2 340	3 553	-	-	-	1 251	1 251
TURKEY	25 058	23 218	12 094	-	512	24 076	11 594	36 182
UGANDA	1 292	389	-	704	394	375	208	1 681
UKRAINE	489 519	475 068	246 225	-	-	470 189	248 173	718 362
UNITED ARAB EMIRATES	84 679	15 505	17 595	44 718	14 971	14 292	8 608	82 589
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	1 682 383	2 338 750	2 247 469	-	-	509 610	1 264 054	1 773 664
UNITED REPUBLIC OF TANZANIA	766	389	178	178	216	375	208	977
UNITED STATES OF AMERICA	6 985 554	12 166 267	11 879 184	-	-	779 227	6 493 410	7 272 637
URUGUAY	9 929	3 117	2 890	2 327	3 153	3 009	1 667	10 156
VANUATU	766	389	-	178	394	375	208	1 155
VENEZUELA	28 307	41 669	49 009	-	-	-	20 967	20 967
VIET NAM	24 275	780	-	23 099	787	753	416	25 055
YEMEN e/	13 402	389	-	12 387	788	408	208	13 791
YUGOSLAVIA	86 862	34 483	68 963	-	-	34 608	17 774	52 382
ZAIRE	1 531	780	1 895	-	-	-	416	416
ZAMBIA	783	780	1 147	-	-	-	416	416
ZIMBABWE	388	605	-	-	-	750	243	993
TOTAL	34 382 598	39 324 798	36 740 614	5 325 859	390 464	10 256 707	20 993 752	36 966 782

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a/ See ST/ADM/SER.B/345 for 1990 data.

b/ Covers mandate periods from 1 June 1991 to 31 May 1992. Assessment notices for the mandate period 1 December 1991 to 31 May 1992 were circulated to Member States in January 1992.

c/ Represents net assessment for the period specified in footnote b/ above after staff assessment has been applied in accordance with General Assembly resolution 973 (X) of 15 December 1955.

d/ Through accession of the German Democratic Republic to the Federal Republic of Germany with effect from 3 October 1990, the two German States have united to form one sovereign State. As from the date of unification, the Federal Republic of Germany acts in the United Nations under the designation of "Germany".

e/ Following the merger on 22 May 1990 of the People's Democratic Republic of Yemen and the Yemen Arab Republic, the two States have been represented in the Organization as a single Member, with the name "Yemen".

STATEMENT XI

UNITED NATIONS INTERIM FORCE IN LEBANON a/

I. Statement of cumulative income and expenditure for the period 1 February 1989 to 31 January 1992 as at 31 December 1991

(United States dollars)

	1 February 1989 to 31 January 1990	1 February 1990 to 31 January 1991	1 February 1991 to 31 January 1992	Total
Income b/				
General Assembly appropriation	142 842 000	144 012 000	153 468 000	440 322 000
Voluntary contributions c/	3 189 249	-	-	3 189 249
Interest income	6 524 057	5 788 103	4 020 427	16 332 587
Miscellaneous income	1 522 890	356 260	1 308 361	3 187 511
Total, income	154 078 196	150 156 363	158 796 788	463 031 347
Less: Expenditure (schedules 11.1, 11.2 and 11.3)	145 838 944	143 996 685	146 332 312	436 167 941
Excess of income over expenditure b/	8 239 252 f/	6 159 678	12 464 476	26 863 406

II. Statement of assets and liabilities as at 31 December 1991

(United States dollars)

		1991	1989
Assets			
Cash		67 166 632	70 929 909
Assessed contributions unpaid b/ d/	(schedule 11.4)	264 145 545	317 755 658
Special account for unpaid assessed contributions pursuant to General Assembly resolution 36/116 A		19 565 240	19 565 240
Accounts receivable		935 549	1 089 651
Deferred charges		383 249	230 993
Total, assets		352 196 215	409 571 451
Liabilities			
Accounts payable to Member States		173 320 816	256 049 876
Accounts payable - other		1 737 251	1 464 564
Voluntary contributions held in suspense e/		6 562 927	2 916 571
Unliquidated obligations for the period 1 February 1989 to 31 January 1990	(schedule 11.1)	10 713 230	-
Unliquidated obligations for the period 1 February 1990 to 31 January 1991	(schedule 11.2)	6 819 714	-
Unliquidated obligations for the period 1 February 1991 to 31 January 1992	(schedule 11.3)	34 277 463	-
Unliquidated obligations for prior periods		15 575 549	56 719 625
Due to United Nations General Fund	(note 6)	241 314	1 338 400
Total, liabilities		249 248 264	318 489 036
Fund balance			
Balance as at 1 January 1990		91 082 415	57 895 251
Less: Reversal of excess of income over expenditure for the period 1 February 1989 to 31 January 1990 as at 31 December 1989		15 686 461	7 475 293
Total held in suspense account f/	(note 16)	75 395 954	50 419 958
Add: Net excess of income over expenditure for the period 1 February 1989 to 31 January 1992 as at 31 December 1991		26 863 406	27 297 245
Savings arising from liquidation of obligations for prior periods		688 591	13 365 212
Balance as at 31 December 1991 b/		102 947 951	91 082 415
Total, liabilities and fund balance		352 196 215	409 571 451

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a/ See note 1 (r).

b/ Includes assessed contributions unpaid irrespective of collectibility.

c/ Received from Japan.

d/ See annex I.

e/ Received from Cyprus, Kuwait, Luxembourg, Oman, Seychelles and Switzerland.

f/ Held in a suspense account in accordance with General Assembly resolutions 34/9 E, 35/115 B, 36/138 B, 37/127 B, 38/38 B, 39/71 B, 40/246 B, 41/179 B, 42/223, 43/229, 44/188, 45/244 and 46/194 pending a further decision by the General Assembly. (See note 16)

The accompanying notes are an integral part of the financial statements.

SCHEDULE 11.1

UNITED NATIONS INTERIM FORCE IN LEBANON

Schedule of expenditure for the period 1 February 1989 to 31 January 1990 as at 31 December 1991

(United States dollars)

	Allotments	Disbursements	Unliquidated obligations	Total
LOCAL AREA AND BACKSTOPPING COSTS				
United Nations daily allowance to troops	2 743 000	2 742 952	-	2 742 952
Staff and other personnel costs	15 155 000	15 016 818	101 795	15 118 613
Travel and subsistence of military personnel	404 000	399 785	-	399 785
Rations	8 445 000	8 343 213	101 664	8 444 877
Rental, maintenance and construction of premises	2 362 000	2 280 384	24 797	2 305 181
Rental of aircraft	4 200 000	4 199 806	-	4 199 806
Communications	198 000	214 428	435	214 863
FORCE-WIDE EQUIPMENT AND SUPPLIES				
Purchase of transportation equipment	4 459 000	4 458 831	-	4 458 831
Purchase of other equipment	1 990 000	1 875 339	81 933	1 957 272
Maintenance and operation of motor transport	9 204 000	6 522 591	2 671 838	9 194 429
Supplies and services	4 896 000	4 372 808	483 171	4 855 979
Freight, cartage and express	524 000	514 805	3 445	518 250
Reimbursement for cost of depreciation for contingent-owned heavy equipment and reimbursement for supplies	5 357 249	78 421	5 278 827	5 357 248
INFORMATION SYSTEM DEVELOPMENT	492 000	492 000	-	492 000
ROTATION OF CONTINGENTS	8 229 000	8 206 369	6 100	8 212 469
DEATH AND DISABILITY AWARDS	2 000 000	40 775	1 959 225	2 000 000
WELFARE	1 000 000	993 729	-	993 729
PAYMENT FOR TROOP COSTS				
Pay and allowances for troops	69 459 000	69 458 660	-	69 458 660
Usage factor for personal clothing, gear and equipment	4 914 000	4 914 000	-	4 914 000
Total	146 031 249	135 125 714	10 713 230	145 838 944

SCHEDULE 11.2

UNITED NATIONS INTERIM FORCE IN LEBANON

Schedule of expenditure for the period 1 February 1990 to 31 January 1991 as at 31 December 1991

(United States dollars)

	Allotments	Disbursements	Unliquidated obligations	Total
LOCAL AREA AND BACKSTOPPING COSTS				
United Nations daily allowance to troops	2 668 300	2 668 322	-	2 668 322
Staff and other personnel costs	17 576 800	17 855 691	98 700	17 954 391
Travel and subsistence of military personnel	456 800	445 560	2 454	448 014
Rations	8 631 800	8 197 186	222 612	8 419 798
Rental, maintenance and construction of premises	2 693 400	2 690 207	4 852	2 695 059
Rental of aircraft	4 400 000	2 576 011	1 823 957	4 399 968
Communications	140 300	139 859	-	139 859
FORCE-WIDE EQUIPMENT AND SUPPLIES				
Purchase of transportation equipment	4 184 300	4 028 554	153 023	4 181 577
Purchase of other equipment	2 169 100	2 013 478	68 869	2 082 347
Maintenance and operation of motor transport	9 926 600	6 889 912	3 023 701	9 913 613
Supplies and services	4 427 000	3 962 006	447 742	4 409 748
Freight, cartage and express	433 000	432 393	865	433 258
INFORMATION SYSTEM DEVELOPMENT	155 000	155 000	-	155 000
PROGRAMME SUPPORT	2 150 900	2 150 900	-	2 150 900
ROTATION OF CONTINGENTS	7 941 900	7 902 480	7 823	7 910 303
DEATH AND DISABILITY AWARDS	1 000 000	34 884	965 116	1 000 000
WELFARE	864 300	857 208	-	857 208
PAYMENT FOR TROOP COSTS				
Pay and allowances for troops	69 285 000	69 275 080	-	69 275 080
Usage factor for personal clothing, gear and equipment	4 907 500	4 902 240	-	4 902 240
Total	144 012 000	137 176 971	6 819 714	143 996 685

SCHEDULE 11.3

UNITED NATIONS INTERIM FORCE IN LEBANON

Schedule of expenditure for the period 1 February 1991 to 31 January 1992 as at 31 December 1991

(United States dollars)

	Allotments	Disbursements	Unliquidated obligations	Total
LOCAL AREA AND BACKSTOPPING COSTS				
United Nations daily allowance to troops	2 747 000	2 426 515	-	2 426 515
Salaries and related cost of staff	21 622 000	19 234 600	1 082 631	20 317 231
Travel and subsistence of military personnel	373 000	344 039	6 805	350 844
Rations	8 539 000	4 950 860	3 487 615	8 438 475
Rental, maintenance and construction of premises	4 119 000	2 105 824	1 172 373	3 278 197
Rental of aircraft	4 800 000	112 674	2 334 827	2 447 501
Communications	250 000	198 998	54 644	253 642
FORCE-WIDE EQUIPMENT AND SUPPLIES				
Purchase of transportation equipment	4 666 000	441 283	3 556 729	3 998 012
Purchase of other equipment	2 619 000	1 295 031	833 112	2 128 143
Maintenance and operation of motor transport	9 131 000	3 706 776	5 334 198	9 040 974
Supplies and services	5 188 000	3 199 233	1 640 869	4 840 102
Freight, cartage and express	607 000	581 946	45 536	627 482
Reimbursement for cost of depreciation for contingent-owned heavy equipment and reimbursement for supplies	660 000	286 336	373 664	660 000
INFORMATION SYSTEM DEVELOPMENT	488 000	244 000	244 000	488 000
PROGRAMME SUPPORT	1 960 000	1 796 670	-	1 796 670
ROTATION OF CONTINGENTS	8 678 000	8 110 864	440 135	8 550 999
DEATH AND DISABILITY AWARDS	1 000 000	-	1 000 000	1 000 000
WELFARE	950 000	787 296	18 823	806 119
PAYMENT FOR TROOP COSTS				
Pay and allowances for troops	70 157 000	58 191 084	11 844 472	70 035 556
Usage factor for personal clothing, gear and equipment	4 914 000	4 040 820	807 030	4 847 850
Total	153 468 000	112 054 849	34 277 463	146 332 312

SCHEDULE 11.4

UNITED NATIONS INTERIM FORCE IN LEBANON

Schedule of assessed contributions unpaid as at 31 December 1991

(United States dollars)

				Contributions outstanding for the period				
Member States	Contributions payable as at 1 January 1991 a/	Assessments in 1991 b/ c/	Collections in 1991	19 March 1978 to 31 January 1989	1 February 1989 to 31 January 1990	1 February 1990 to 31 January 1991	1 February 1991 to 31 January 1992	Total
AFGHANISTAN	1 229	1 506	-	-	-	1 229	1 506	2 735
ALBANIA	31 538	3 014	-	25 659	3 045	2 834	3 014	34 552
ALGERIA	412 840	45 204	95 204	229 470	45 664	42 502	45 204	362 840
ANGOLA	4 175	1 506	-	1 237	1 522	1 416	1 506	5 681
ANTIGUA AND BARBUDA	-	1 506	1 506	-	-	-	-	-
ARGENTINA	442 162	198 904	189 750	-	65 404	187 008	198 904	451 316
AUSTRALIA	-	2 365 689	2 365 689	-	-	-	-	-
AUSTRIA	-	1 115 038	1 115 038	-	-	-	-	-
BAHAMAS	2 834	6 028	2 834	-	-	-	6 028	6 028
BAHRAIN	-	6 028	6 028	-	-	-	-	-
BANGLADESH	2 119	1 506	2 119	-	-	-	1 506	1 506
BARBADOS	-	3 014	1 507	-	-	-	1 507	1 507
BELARUS	2 194 257	497 245	-	1 224 505	502 234	467 518	497 245	2 691 502
BELGIUM	-	1 762 966	1 762 966	-	-	-	-	-
BELIZE	3 519	1 506	-	581	1 522	1 416	1 506	5 025
BENIN	17 886	1 506	-	14 948	1 522	1 416	1 506	19 392
BHUTAN	708	1 506	1 461	-	-	-	753	753
BOLIVIA	36 538	3 014	-	30 659	3 045	2 834	3 014	39 552
BOTSWANA	-	1 506	1 506	-	-	-	-	-
BRAZIL	784 709	436 982	784 809	-	-	-	436 882	436 882
BRUNEI DARUSSALAM	5 666	12 054	17 720	-	-	-	-	-
BULGARIA	440 597	45 204	-	352 431	45 664	42 502	45 204	485 801
BURKINA FASO	16 250	1 506	-	13 312	1 522	1 416	1 506	17 756
BURUNDI	17 886	1 506	-	14 948	1 522	1 416	1 506	19 392
CAMBODIA	36 538	3 014	-	30 659	3 045	2 834	3 014	39 552
CAMEROON	2 834	3 014	5 848	-	-	-	-	-
CANADA	-	4 656 036	4 656 036	-	-	-	-	-
CAPE VERDE	2 938	1 506	-	-	1 522	1 416	1 506	4 444
CENTRAL AFRICAN REPUBLIC	31 407	1 506	-	26 946	3 045	1 416	1 506	32 913
CHAD	8 138	1 506	560	4 640	1 522	1 416	1 506	9 084
CHILE	22 666	24 108	22 666	-	-	-	24 108	24 108
CHINA	-	1 452 373	1 452 373	-	-	-	-	-
COLOMBIA	-	42 190	362	41 828	-	-	-	41 828
COMOROS	17 886	1 506	-	14 948	1 522	1 416	1 506	19 392
CONGO	36 538	3 014	-	30 659	3 045	2 834	3 014	39 552
COSTA RICA	26 990	6 028	-	15 234	6 088	5 666	6 028	33 018
COTE D'IVOIRE	16 868	6 028	8 000	-	3 200	5 668	6 028	14 896
CUBA	226 772	27 122	34 700	139 174	27 398	25 500	27 122	219 194
CYPRUS	-	6 028	6 028	-	-	-	-	-
CZECHOSLOVAKIA	7 542 273	994 493	1 416 583	4 186 186	1 004 468	935 036	994 493	7 120 183
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA	-	2 935	-	-	-	133	2 802	2 935
DENMARK	-	1 039 698	1 039 698	-	-	-	-	-
DJIBOUTI	14 653	1 506	-	11 715	1 522	1 416	1 506	16 159
DOMINICA	708	1 506	708	-	-	-	1 506	1 506
DOMINICAN REPUBLIC	96 602	9 040	(708)	79 679	9 133	8 498	9 040	106 350

SCHEDULE 11.4 (continued)

Member States	Contributions payable as at 1 January 1991 a/	Assessments in 1991 b/ c/	Collections in 1991	Contributions outstanding for the period: 19 March 1978 to 31 January 1989	1 February 1989 to 31 January 1990	1 February 1990 to 31 January 1991	1 February 1991 to 31 January 1992	Total
ECUADOR	4 249	9 040	8 769	-	-	-	4 520	4 520
EGYPT	-	21 098	10 549	-	-	-	10 549	10 549
EL SALVADOR	35 511	3 014	-	29 632	3 045	2 834	3 014	38 525
EQUATORIAL GUINEA	35 120	1 506	-	30 659	3 045	1 416	1 506	36 626
ETHIOPIA	1 416	1 506	2 922	-	-	-	-	-
FIJI	-	3 014	3 014	-	-	-	-	-
FINLAND	-	768 471	768 471	-	-	-	-	-
FRANCE	5 434 821	11 437 440	11 153 413	-	-	-	5 718 848	5 718 848
GABON	-	9 040	9 040	-	-	-	-	-
GAMBIA	35 120	1 506	-	30 659	3 045	1 416	1 506	36 626
GERMANY d/	15 854 003	14 103 719	14 103 719	-	-	1 750 284	14 103 719	15 854 003
GHANA	-	3 014	3 014	-	-	-	-	-
GREECE	-	120 546	60 273	-	-	-	60 273	60 273
GRENADA	12 571	1 506	-	9 633	1 522	1 416	1 506	14 077
GUATEMALA	42 152	6 028	-	30 396	6 088	5 668	6 028	48 180
GUINEA	12 171	1 506	-	9 233	1 522	1 416	1 506	13 677
GUINEA-BISSAU	1 416	1 506	-	-	-	1 416	1 506	2 922
GUYANA	-	3 014	1 507	-	-	-	1 507	1 507
HAITI	17 067	1 506	-	14 129	1 522	1 416	1 506	18 573
HONDURAS	8 217	3 014	-	2 338	3 045	2 834	3 014	11 231
HUNGARY	700 404	63 288	63 288	513 686	63 928	59 502	63 288	700 404
ICELAND	-	45 203	45 203	-	-	-	-	-
INDIA	52 418	111 506	163 924	-	-	-	-	-
INDONESIA	17 927	45 204	-	-	-	17 927	45 204	63 131
IRAN (ISLAMIC REPUBLIC OF)	2 167 004	207 944	-	1 761 444	210 054	195 506	207 944	2 374 948
IRAQ	420 735	36 164	-	350 202	36 531	34 002	36 164	456 899
IRELAND	-	271 224	271 224	-	-	-	-	-
ISRAEL	32 408	63 288	92 645	-	-	-	3 051	3 051
ITALY	2 856 356	6 012 163	5 832 373	-	-	-	3 006 146	3 006 146
JAMAICA	-	3 014	1 274	-	-	-	1 740	1 740
JAPAN	13 435 228	17 147 471	30 582 699	-	-	-	-	-
JORDAN	-	3 014	3 014	-	-	-	-	-
KENYA	22 238	3 014	-	16 359	3 045	2 834	3 014	25 252
KUWAIT	1	87 396	87 396	-	-	1	-	1
LAO PEOPLE'S DEMOCRATIC REPUBLIC	708	1 506	708	-	-	-	1 506	1 506
LEBANON	18 253	3 014	16 836	-	-	1 417	3 014	4 431
LESOTHO	581	1 506	2 087	-	-	-	-	-
LIBERIA	36 538	3 014	-	30 659	3 045	2 834	3 014	39 552
LIBYAN ARAB JAMAHIRIYA	890 203	84 382	-	725 631	85 238	79 334	84 382	974 585
LIECHTENSTEIN	2 766	15 068	17 834	-	-	-	-	-
LUXEMBOURG	-	90 408	90 408	-	-	-	-	-
MADAGASCAR	19 008	3 014	12 743	386	3 045	2 834	3 014	9 279
MALAWI	8 833	1 506	-	5 895	1 522	1 416	1 506	10 339
MALAYSIA	-	33 150	33 150	-	-	-	-	-
MALDIVES	10 336	1 506	1 506	5 892	1 522	1 416	1 506	10 336
MALI	11 954	1 506	-	9 016	1 522	1 416	1 506	13 460
MALTA	-	3 014	3 014	-	-	-	-	-
MARSHALL ISLANDS	-	587	-	-	-	27	560	587
MAURITANIA	35 120	1 506	-	30 659	3 045	1 416	1 506	36 626
MAURITIUS	1 417	3 014	1 417	-	-	-	3 014	3 014
MEXICO	-	283 286	283 286	-	-	-	-	-
MICRONESIA (FEDERATED STATES OF)	-	587	-	-	-	27	560	587
MONGOLIA	30 703	3 014	-	24 824	3 045	2 834	3 014	33 717

SCHEDULE 11.4 (continued)

Member States	Contributions payable as at 1 January 1991 a/	Assessments in 1991 b/ c/	Collections in 1991	Contributions outstanding for the period				Total
				19 March 1978 to 31 January 1989	1 February 1989 to 31 January 1990	1 February 1990 to 31 January 1991	1 February 1991 to 31 January 1992	
MOROCCO	54 096	12 054	30 293	294	12 177	11 332	12 054	35 857
MOZAMBIQUE	19 915	1 506	-	17 013	1 522	1 416	1 506	21 457
MYANMAR	-	1 506	753	-	-	-	753	753
NAMIBIA	473	1 506	1 226	-	-	-	753	753
NEPAL	-	1 506	753	-	-	-	753	753
NETHERLANDS	-	2 486 233	2 486 233	-	-	-	-	-
NEW ZEALAND	-	361 634	361 634	-	-	-	-	-
NICARAGUA	25 167	3 014	-	19 288	3 045	2 834	3 014	28 181
NIGER	7 458	1 506	-	4 520	1 522	1 416	1 506	8 964
NIGERIA	381 069	60 274	-	263 518	60 883	56 668	60 274	441 343
NORWAY	-	828 744	828 744	-	-	-	-	-
OMAN	-	6 028	6 028	-	-	-	-	-
PAKISTAN	27 915	18 082	36 958	-	-	-	9 039	9 039
PANAMA	58 379	6 028	5 600	41 023	6 088	5 668	6 028	58 807
PAPUA NEW GUINEA	704	1 506	1 912	-	-	-	298	298
PARAGUAY	56 764	9 040	-	39 133	9 133	8 498	9 040	65 804
PERU	229 953	18 082	17 373	177 312	18 266	17 002	18 082	230 662
PHILIPPINES	138 242	27 122	11 075	74 269	27 398	25 500	27 122	154 289
POLAND	10 897 297	168 766	84 383	9 881 300	852 277	79 337	168 766	10 981 680
PORTUGAL	25 500	54 244	52 622	-	-	-	27 122	27 122
QATAR	49 321	15 068	9 005	10 926	15 222	14 168	15 068	55 384
REPUBLIC OF KOREA	-	40 505	-	-	-	1 830	38 675	40 505
ROMANIA	26 917	57 260	84 177	-	-	-	-	-
RUSSIAN FEDERATION	66 652 814	18 281 751	-	30 569 278	18 705 736	17 377 800	18 281 751	84 934 565
RWANDA	708	1 506	-	-	-	708	1 506	2 214
SAINT KITTS AND NEVIS	10 115	1 506	-	7 177	1 522	1 416	1 506	11 621
SAINT LUCIA	-	1 506	1 506	-	-	-	-	-
SAINT VINCENT AND THE GRENADINES	6 752	1 506	-	3 814	1 522	1 416	1 506	8 258
SAMOA	6 755	1 506	7 506	-	-	-	755	755
SAO TOME AND PRINCIPE	16 419	1 506	-	13 481	1 522	1 416	1 506	17 925
SAUDI ARABIA	144 505	307 396	298 203	-	-	-	153 698	153 698
SENEGAL	2 119	1 506	722	-	-	1 397	1 506	2 903
SEYCHELLES	708	1 506	-	-	-	708	1 506	2 214
SIERRA LEONE	33 512	1 506	-	29 051	3 045	1 416	1 506	35 018
SINGAPORE	-	33 150	33 150	-	-	-	-	-
SOLOMON ISLANDS	2 938	1 506	-	-	1 522	1 416	1 506	4 444
SOMALIA	6 932	1 506	-	3 994	1 522	1 416	1 506	8 438
SOUTH AFRICA	7 803 585	678 063	-	6 481 196	684 865	637 524	678 063	8 481 648
SPAIN	-	2 350 619	2 350 619	-	-	-	-	-
SRI LANKA	1 417	3 014	4 431	-	-	-	-	-
SUDAN	10 930	1 506	-	7 992	1 522	1 416	1 506	12 436
SURINAME	8 153	1 506	-	5 215	1 522	1 416	1 506	9 659
SWAZILAND	1 417	3 014	2 924	-	-	-	1 507	1 507
SWEDEN	-	1 823 237	1 823 237	-	-	-	-	-
SYRIAN ARAB REPUBLIC	119 533	12 054	-	96 024	12 177	11 332	12 054	131 587
THAILAND	-	30 138	30 138	-	-	-	-	-
TOGO	1 237	1 506	2 057	-	-	-	686	686
TRINIDAD AND TOBAGO	41 104	15 068	-	11 714	15 222	14 168	15 068	56 172
TUNISIA	4 249	9 040	8 769	-	-	-	4 520	4 520
TURKEY	45 335	96 440	48 497	-	-	-	93 278	93 278
UGANDA	4 881	1 506	-	1 943	1 522	1 416	1 506	6 387
UKRAINE	6 286 571	1 883 510	-	2 613 271	1 902 400	1 770 900	1 883 510	8 170 081

SCHEDULE 11.4 (concluded)

Member States	Contributions payable as at 1 January 1991 a/	Assessments in 1991 b/ c/	Collections in 1991	Contributions outstanding for the period: 19 March 1978 to 31 January 1989	1 February 1989 to 31 January 1990	1 February 1990 to 31 January 1991	1 February 1991 to 31 January 1992	Total
UNITED ARAB EMIRATES	317 625	57 260	81 370	124 580	57 841	53 834	57 260	293 515
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	5 424 522	8 895 787	10 820 310	-	-	-	3 499 999	3 499 999
UNITED REPUBLIC OF TANZANIA	2 119	1 506	703	-	-	1 416	1 506	2 922
UNITED STATES OF AMERICA	127 744 104	46 607 446	70 762 446	-	12 791 112	44 190 546	46 607 446	103 589 104
URUGUAY	5 666	12 054	5 600	-	-	666	12 054	12 120
VANUATU	13 460	1 506	-	10 522	1 522	1 416	1 506	14 966
VENEZUELA	-	171 782	85 891	-	-	-	85 891	85 891
VIET NAM	72 224	3 014	-	66 345	3 045	2 834	3 014	75 238
YEMEN e/	35 772	1 506	-	29 896	3 044	2 832	1 506	37 278
YUGOSLAVIA	130 340	138 630	-	-	-	130 340	138 630	268 970
ZAIRE	4 240	3 014	7 254	-	-	-	-	-
ZAMBIA	1 417	3 014	2 924	-	-	-	1 507	1 507
ZIMBABWE	2 296	3 012	-	-	-	2 296	3 012	5 308
TOTAL	281 699 377	151 564 905	169 118 737	60 724 839	37 376 270	68 360 147	97 684 289	264 145 545

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a/ See ST/ADM/SER.B/345 for 1990 data.

b/ Covers mandate periods from 1 February 1991 to 31 January 1992.

c/ Represents net assessment for the period as specified in footnote b/ above after staff assessment has been applied in accordance with General Assembly resolution 973 (X) of 15 December 1955.

d/ Through accession of the German Democratic Republic to the Federal Republic of Germany with effect from 3 October 1990, the two German States have united to form one sovereign State. As from the date of unification, the Federal Republic of Germany acts in the United Nations under the designation of "Germany".

e/ Following the merger on 22 May 1990 of the People's Democratic Republic of Yemen and the Yemen Arab Republic, the two States have been represented in the Organization as a single Member, with the name "Yemen".

STATEMENT XII

UNITED NATIONS IRAN-IRAQ MILITARY OBSERVER GROUP a/

I. Statement of cumulative income and expenditure for the period 1 October 1989 to 28 February 1991 as at 31 December 1991

(United States dollars)

	1 October 1989 to 30 September 1990	1 October 1990 to 28 February 1991	Total
Income b/			
General Assembly appropriation	63 953 825	19 481 000	83 434 825
Voluntary contributions c/	254 000	-	254 000
Interest income	4 277 915	2 927 384	7 205 299
Miscellaneous income	2 693	7 521 977	7 524 670
Total, income	68 488 433	29 930 361	98 418 794
Less: Expenditure (schedules 12.1 and 12.2)	58 166 986	19 042 500	77 209 486
Excess of income over expenditure b/	10 321 447	10 887 861	21 209 308

II. Statement of assets and liabilities as at 31 December 1991

(United States dollars)

			1991	1989
Assets				
Cash			26 189 628	53 889 336
Assessed contributions unpaid b/ d/	(schedule 12.3)		1 245 674	22 387 712
Accounts receivable			911 364	770 072
Deferred charges			44 154	130 229
Due from United Nations General Fund	(note 6)		11 419 577	-
Total, assets			39 810 397	77 177 349
Liabilities				
Accounts payable to Member States			24 033	6 021 580
Accounts payable - other			880 049	608 325
Unliquidated obligations for the period 1 October 1989 to 30 September 1990	(schedule 12.1)		2 856 898	2 275 840
Unliquidated obligations for the period 1 October 1990 to 28 February 1991	(schedule 12.2)		422 703	-
Unliquidated obligations for prior periods			2 817 043	13 510 220
Due to United Nations General Fund			-	1 142 948
Total, liabilities			7 000 726	23 558 913
Fund balance				
Balance as at 1 January 1990			53 618 436	-
Less: Reversal of excess of income over expenditure for the period 1 October 1989 to 31 March 1990 as at 31 December 1989			21 895 456	-
Excess of income over expenditure for the period 9 August 1988 to 30 September 1989			31 722 980	31 722 980
Add: Excess of income over expenditure for the period 1 October 1989 to 28 February 1991 as at 31 December 1991			21 209 308	21 895 456
Add: Savings arising from liquidation of obligations for prior periods			3 765 291	-
			56 697 579	53 618 436
Less: Credit to Member States against their assessments in respect of period 1 April 1990 to 30 September 1990		5 000 000		
Less: Credit to Member States against their assessments in respect of period 1 October 1990 to 28 February 1991		18 887 908	23 887 908	-
Balance as at 31 December 1991 b/ c/			32 809 671	53 618 436
Total, liabilities and fund balance			39 810 397	77 177 349

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a/ See note 1 (s).

b/ Includes assessed contributions irrespective of collectibility.

c/ Includes voluntary contributions in kind ($254,000) for which budgetary provisions have been made. Voluntary contributions were received from Switzerland.

d/ See annex I.

The accompanying notes are an integral part of the financial statements.

SCHEDULE 12.1

UNITED NATIONS IRAN-IRAQ MILITARY OBSERVER GROUP

Schedule of expenditure for the period 1 October 1989 to 30 September 1990
as at 31 December 1991

(United States dollars)

	Allotments	Disbursements	Unliquidated obligations	Total
LOCAL AREA AND BACKSTOPPING COSTS				
United Nations daily allowance to troops	26 260 000	26 259 333	-	26 259 333
Staff and other personnel costs	18 103 000	17 759 591	40 242	17 799 833
Travel and subsistence of military personnel	1 581 000	1 167 262	255 356	1 422 618
Rental, maintenance and construction of premises	453 000	272 623	148 551	421 174
Rental of aircraft	5 720 000	4 356 295	1 363 704	5 719 999
Communications	1 870 000	1 322 666	547 321	1 869 987
FORCE-WIDE EQUIPMENT AND SUPPLIES				
Purchase of transportation equipment	-	-	-	-
Purchase of other equipment	807 000	743 643	5 373	749 016
Maintenance and operation of motor transport	789 000	800 261	2 763	803 024
Supplies and services	1 629 000	1 504 023	90 089	1 594 112
Freight, cartage and express	255 000	250 261	3 499	253 760
INFORMATION SYSTEM DEVELOPMENT	76 000	76 000	-	76 000
PROGRAMME SUPPORT	192 700	192 700	-	192 700
DEATH AND DISABILITY AWARDS	400 000	-	400 000	400 000
PAYMENT FOR TROOP COSTS				
Pay and allowances for troops	570 000	569 160	-	569 160
Usage factor for personal clothing, gear and equipment	35 000	36 270	-	36 270
TOTAL	58 740 700	55 310 088	2 856 898	58 166 986

SCHEDULE 12.2

UNITED NATIONS IRAN-IRAQ MILITARY OBSERVER GROUP

Schedule of expenditure for the period 1 October 1990 to 28 February 1991 as at 31 December 1991

(United States dollars)

	Allotments	Disbursements	Unliquidated obligations	Total
LOCAL AREA AND BACKSTOPPING COSTS				
United Nations daily allowance to troops	5 145 100	5 145 178	-	5 145 178
Staff and other personnel costs	10 303 400	10 296 582	5 578	10 302 160
Travel and subsistence of military personnel	897 900	876 378	21 436	897 814
Rental, maintenance and construction of premises	24 100	24 060	-	24 060
Rental of aircraft	1 096 400	811 238	285 132	1 096 370
Communications	387 700	280 236	107 514	387 750
FORCE-WIDE EQUIPMENT AND SUPPLIES				
Purchase of transportation equipment	-	-	-	-
Purchase of other equipment	48 800	48 778	-	48 778
Maintenance and operation of motor transport	60 800	60 801	-	60 801
Supplies and services	161 500	158 433	3 043	161 476
Freight, cartage and express	54 800	54 798	-	54 798
INFORMATION SYSTEM DEVELOPMENT	99 000	99 000	-	99 000
PROGRAMME SUPPORT	591 800	591 800	-	591 800
ROTATION OF CONTINGENTS	-	-	-	-
DEATH AND DISABILITY AWARDS	-	-	-	-
PAYMENT FOR TROOP COSTS				
Pay and allowances for troops	162 000	162 000	-	162 000
Usage factor for personal clothing, gear and equipment	10 500	10 515	-	10 515
TOTAL	19 043 800	18 619 797	422 703	19 042 500

SCHEDULE 12.3

UNITED NATIONS IRAN-IRAQ MILITARY OBSERVER GROUP

Schedule of assessed contributions unpaid as at 31 December 1991

(United States dollars)

Member States	Contributions payable as at 1 January 1991 a/	Assessments in 1991 b/ c/	Credits to Member States c/	Collections in 1991	Contributions outstanding for the period: 9 August 1988 to 30 September 1989	Contributions outstanding for the period: 1 October 1989 to 30 September 1990	Total
AFGHANISTAN	240	21	21	-	-	240	240
ALBANIA	74	44	44	-	-	74	74
ALGERIA	50 809	653	653	43 609	-	7 200	7 200
ANGOLA	1 720	21	21	1 720	-	-	-
ANTIGUA AND BARBUDA	-	21	21	-	-	-	-
ARGENTINA	156 640	2 875	2 875	91 962	-	64 678	64 678
AUSTRALIA	-	34 195	34 195	-	-	-	-
AUSTRIA	-	16 118	16 118	-	-	-	-
BAHAMAS	1 349	87	87	-	-	1 349	1 349
BAHRAIN	-	87	87	-	-	-	-
BANGLADESH	577	21	21	240	-	337	337
BARBADOS	-	44	44	-	-	-	-
BELARUS	79 200	7 187	7 187	79 200	-	-	-
BELGIUM	-	25 483	25 483	-	-	-	-
BELIZE	1 186	21	21	1 186	-	-	-
BENIN	1 720	21	21	-	1 143	577	1 720
BHUTAN	-	21	21	-	-	-	-
BOLIVIA	3 444	44	44	-	2 289	1 155	3 444
BOTSWANA	-	21	21	-	-	-	-
BRAZIL	343 840	6 316	6 316	343 840	-	-	-
BRUNEI DARUSSALAM	-	174	174	-	-	-	-
BULGARIA	17 322	653	653	6 634	-	10 688	10 688
BURKINA FASO	240	21	21	240	-	-	-
BURUNDI	1 186	21	21	-	609	577	1 186
CAMBODIA	3 444	44	44	-	2 289	1 155	3 444
CAMEROON	3 444	44	44	3 444	-	-	-
CANADA	-	67 301	67 301	-	-	-	-
CAPE VERDE	1 186	21	21	-	609	577	1 186
CENTRAL AFRICAN REPUBLIC	3 204	21	21	-	2 289	915	3 204
CHAD	624	21	21	-	47	577	624
CHILE	9 239	348	348	9 239	-	-	-
CHINA	-	20 994	20 994	-	-	-	-
COLOMBIA	-	610	610	-	-	-	-
COMOROS	1 720	21	21	-	1 143	577	1 720
CONGO	3 444	44	44	-	2 289	1 155	3 444
COSTA RICA	6 886	87	87	-	4 577	2 309	6 886
COTE D'IVOIRE	4 746	87	87	1 860	577	2 309	2 886
CUBA	6 993	392	392	3 000	-	3 993	3 993
CYPRUS	4 449	87	87	4 449	-	-	-
CZECHOSLOVAKIA	-	14 375	14 375	-	-	-	-

SCHEDULE 12.3 (continued)

Member States	Contributions payable as at 1 January 1991 a/	Assessments in 1991 b/ c/	Credits to Member-States c/	Collections in 1991	Contributions outstanding for the period: 9 August 1988 to 30 September 1989	Contributions outstanding for the period: 1 October 1989 to 30 September 1990	Total
DENMARK	-	15 029	15 029	-	-	-	-
DJIBOUTI	1 186	21	21	-	609	577	1 186
DOMINICA	240	21	21	-	-	240	240
DOMINICAN REPUBLIC	10 330	131	131	-	6 866	3 464	10 330
ECUADOR	7 120	131	131	7 120	-	-	-
EGYPT	3 360	305	305	3 360	-	-	-
EL SALVADOR	3 444	44	44	-	2 289	1 155	3 444
EQUATORIAL GUINEA	3 204	21	21	-	2 289	915	3 204
ETHIOPIA	1 370	21	21	1 370	-	-	-
FIJI	-	44	44	-	-	-	-
FINLAND	-	11 108	11 108	-	-	-	-
FRANCE	1 841 375	165 327	165 327	1 841 375	-	-	-
GABON	-	131	131	-	-	-	-
GAMBIA	3 204	21	21	-	2 289	915	3 204
GERMANY d/	-	203 860	203 860	-	-	-	-
GHANA	-	44	44	-	-	-	-
GREECE	-	1 742	1 742	-	-	-	-
GRENADA	1 720	21	21	-	1 143	577	1 720
GUATEMALA	6 886	87	87	-	4 577	2 309	6 886
GUINEA	1 720	21	21	-	1 143	577	1 720
GUINEA-BISSAU	577	21	21	-	-	577	577
GUYANA	232	44	44	232	-	-	-
HAITI	1 370	21	21	-	793	577	1 370
HONDURAS	3 444	44	44	-	2 289	1 155	3 444
HUNGARY	-	914	914	-	-	-	-
ICELAND	-	653	653	-	-	-	-
INDIA	-	1 612	1 612	-	-	-	-
INDONESIA	28	653	653	-	-	28	28
IRAN (ISLAMIC REPUBLIC OF)	-	3 005	3 005	-	-	-	-
IRAQ	-	523	523	-	-	-	-
IRELAND	-	3 920	3 920	-	-	-	-
ISRAEL	9 413	914	914	9 413	-	-	-
ITALY	-	86 903	86 903	-	-	-	-
JAMAICA	-	44	44	-	-	-	-
JAPAN	2 731 200	247 856	247 856	2 731 136	-	64	64
JORDAN	-	44	44	-	-	-	-
KENYA	3 444	44	44	-	2 289	1 155	3 444
KUWAIT	-	1 263	1 263	-	-	-	-
LAO PEOPLE'S DEMOCRATIC REPUBLIC	1 720	21	21	1 720	-	-	-
LEBANON	3 444	44	44	3 444	-	-	-
LESOTHO	36	21	21	36	-	-	-
LIBERIA	3 444	44	44	-	2 289	1 155	3 444
LIBYAN ARAB JAMAHIRIYA	94 732	1 219	1 219	-	62 398	32 334	94 732
LIECHTENSTEIN	452	217	217	452	-	-	-
LUXEMBOURG	-	1 306	1 306	-	-	-	-

SCHEDULE 12.3 (continued)

Member States	Contributions payable as at 1 January 1991 a/	Assessments in 1991 b/ c/	Credits to Member States c/	Collections in 1991	Contributions outstanding for the period 9 August 1988 to 30 September 1989	Contributions outstanding for the period 1 October 1989 to 30 September 1990	Total
MADAGASCAR	3 444	44	44	1 640	649	1 155	1 804
MALAWI	1 026	21	21	-	449	577	1 026
MALAYSIA	-	479	479	-	-	-	-
MALDIVES	577	21	21	577	-	-	-
MALI	1 720	21	21	-	1 143	577	1 720
MALTA	-	44	44	-	-	-	-
MAURITANIA	3 204	21	21	-	2 289	915	3 204
MAURITIUS	-	44	44	-	-	-	-
MEXICO	-	4 094	4 094	-	-	-	-
MONGOLIA	-	44	44	-	-	-	-
MOROCCO	-	174	174	-	-	-	-
MOZAMBIQUE	1 720	21	21	-	1 143	577	1 720
MYANMAR	-	21	21	-	-	-	-
NAMIBIA	102	21	21	102	-	-	-
NEPAL	-	21	21	-	-	-	-
NETHERLANDS	-	35 937	35 937	-	-	-	-
NEW ZEALAND	-	5 228	5 228	-	-	-	-
NICARAGUA	2 744	44	44	(700)	2 289	1 155	3 444
NIGER	1 385	21	21	-	808	577	1 385
NIGERIA	54 726	871	871	-	31 630	23 096	54 726
NORWAY	-	11 979	11 979	-	-	-	-
OMAN	-	87	87	-	-	-	-
PAKISTAN	-	261	261	-	-	-	-
PANAMA	6 886	87	87	2 309	2 268	2 309	4 577
PAPUA NEW GUINEA	887	21	21	887	-	-	-
PARAGUAY	9 489	131	131	-	6 025	3 464	9 489
PERU	21 500	261	261	21 500	-	-	-
PHILIPPINES	2 194	392	392	1 959	-	235	235
POLAND	-	2 439	2 439	-	-	-	-
PORTUGAL	-	784	784	-	-	-	-
QATAR	691	217	217	-	-	691	691
ROMANIA	-	827	827	-	-	-	-
RUSSIAN FEDERATION	2 943 891	264 261	264 261	2 943 891	-	-	-
RWANDA	1 720	21	21	-	1 143	577	1 720
SAINT KITTS AND NEVIS	1 720	21	21	-	1 143	577	1 720
SAINT LUCIA	-	21	21	-	-	-	-
SAINT VINCENT AND THE GRENADINES	1 370	21	21	-	793	577	1 370
SAMOA	1 720	21	21	757	386	577	963
SAO TOME AND PRINCIPE	1 370	21	21	-	793	577	1 370
SAUDI ARABIA	-	4 443	4 443	-	-	-	-
SENEGAL	577	21	21	577	-	-	-
SEYCHELLES	-	21	21	-	-	-	-
SIERRA LEONE	3 204	21	21	-	2 289	915	3 204
SINGAPORE	-	479	479	-	-	-	-
SOLOMON ISLANDS	1 370	21	21	-	793	577	1 370

SCHEDULE 12.3 (concluded)

Member States	Contributions payable as at 1 January 1991 a/	Assessments in 1991 b/ c/	Credits to Member States c/	Collections in 1991	Contributions outstanding for the period 9 August 1988 to 30 September 1989	Contributions outstanding for the period 1 October 1989 to 30 September 1990	Total
SOMALIA	1 720	21	21	-	1 143	577	1 720
SOUTH AFRICA	770 551	9 801	9 801	-	510 726	259 825	770 551
SPAIN	-	33 976	33 976	-	-	-	-
SRI LANKA	-	44	44	-	-	-	-
SUDAN	1 720	21	21	-	1 143	577	1 720
SURINAME	1 720	21	21	-	1 143	577	1 720
SWAZILAND	480	44	44	480	-	-	-
SWEDEN	-	26 353	26 353	-	-	-	-
SYRIAN ARAB REPUBLIC	13 773	174	174	-	9 154	4 619	13 773
THAILAND	-	435	435	-	-	-	-
TOGO	2 525	21	21	2 346	-	178	179
TRINIDAD AND TOBAGO	16 376	217	217	-	10 602	5 774	16 376
TUNISIA	-	131	131	-	-	-	-
TURKEY	131	1 394	1 394	131	-	-	-
UGANDA	1 720	21	21	-	1 143	577	1 720
UKRAINE	300 000	27 225	27 225	300 000	-	-	-
UNITED ARAB EMIRATES	64 582	827	827	42 642	-	21 940	21 940
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	-	128 588	128 588	-	-	-	-
UNITED REPUBLIC OF TANZANIA	577	21	21	-	-	577	577
UNITED STATES OF AMERICA	-	724 143	724 143	-	-	-	-
URUGUAY	4 619	174	174	3 269	-	1 350	1 350
VANUATU	1 720	21	21	-	1 143	577	1 720
VENEZUELA	837	2 483	2 483	837	-	-	-
VIET NAM	3 444	44	44	-	2 289	1 155	3 444
YEMEN e/	2 219	21	21	-	1 065	1 154	2 219
YUGOSLAVIA	53 120	2 003	2 003	-	-	53 120	53 120
ZAIRE	1 155	44	44	1 155	-	-	-
ZAMBIA	468	44	44	-	-	468	468
ZIMBABWE	-	42	42	-	-	-	-
TOTAL	9 760 315	2 240 572	2 240 572	8 514 641	704 708	540 966	1 245 674

(Footnotes on following page)

(Footnotes to schedule 12.3)

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a/ See ST/ADM/SER.B/345 for 1990 data.

b/ Covers mandate period 1 February 1991 to 28 February 1991.

c/ Represents net assessment for the period as specified in footnote b above after staff assessment has been applied in accordance with General Assembly resolution 973 (X) of 15 December 1955 and was financed by equivalent credits to Member States from the unencumbered balance of appropriations for UNIIMOG.

d/ Through accession of the German Democratic Republic to the Federal Republic of Germany with effect from 3 October 1990, the two German States have united to form one sovereign State. As from the date of unification, the Federal Republic of Germany acts in the United Nations under the designation of "Germany".

e/ Following the merger on 22 May 1990 of the People's Democratic Republic of Yemen and the Yemen Arab Republic, the two States have been represented in the Organization as a single Member, with the name "Yemen".

STATEMENT XIII

AD HOC ACCOUNT FOR THE UNITED NATIONS OPERATION IN THE CONGO

I. Statement of cumulative income and expenditure for the period 14 July 1960 to 31 December 1991

(United States dollars)

	1960 through 1989		1960 through 1989	For the biennium 1990-1991 ended 31 December 1991	Total
	Disbursements	Unpaid			
Income a/					
Contributions from Member States:					
Assessed contributions received			159 465 986	-	159 465 986
Assessed contributions unpaid			75 395 797	-	75 395 797
Total			234 861 783	-	234 861 783
Special account for unpaid assessed contributions pursuant to General Assembly resolution 3049 C (XXVII)			6 687 207	-	6 687 207
Voluntary contributions			36 192 702	-	36 192 702
Proceeds from sale of United Nations bonds			110 725 800	-	110 725 800
Miscellaneous savings in liquidating obligations and adjustments			45 263 728	-	45 263 728
Total, income			433 731 220	-	433 731 220
Less: Expenditure					
Personnel services	116 990 641	-	116 990 641	-	116 990 641
Equipment, supplies and other	272 520 322	8 543 425	281 063 747	(263 354) b/	280 800 393
Total, expenditure	389 510 963	8 543 425	398 054 388	(263 354)	397 791 034
Excess of income over expenditure a/			35 676 832	263 354	35 940 186

STATEMENT XIII (concluded)

AD HOC ACCOUNT FOR THE UNITED NATIONS OPERATION IN THE CONGO

II. Statement of assets and liabilities as at 31 December 1991

(United States dollars)

			1991	1989
Assets				
Assessed contributions unpaid a/	(schedule 13.1)		75 395 797	75 395 797
Special account for unpaid assessed contributions pursuant to General Assembly resolution 3049 C (XXVII)			6 687 207	6 687 207
Excess of authorized expenditure over assessments and applied voluntary contributions				
For 1961		268 455		
For second half of 1963		1 118 712		
For first half 1964		585 899	1 973 066	1 973 066
Total, assets			84 056 070	84 056 070
Liabilities				
Accounts payable to Member States			8 280 071	8 543 425
Unliquidated obligations			92 348	92 348
Members' credits for staff assessment income estimated to be not required to meet the cost of income tax refunds (non-United States of America share)			855 163	855 163
Special Account for voluntary contributions received in order to finance unassessed appropriations - balance reverted to the credit of contributing Member States:				
For second half 1963		1 017 844		
For first half 1964		542 470	1 560 314	1 560 314
Due to United Nations Bond Account	(statement VIII)		35 931 462	35 931 462
Due to United Nations Special Account	(statement VII)		1 396 526	1 396 526
Total, liabilities			48 115 884	48 379 238
Fund balance				
Balance as at 1 January 1990			35 676 832	35 322 723
Add: Excess of income over expenditure for the period 1 January 1990 to 31 December 1991 (see above)			263 354	354 109
Balance as at 31 December 1991 a/			35 940 186	35 676 832
Total, liabilities and fund balance			84 056 070	84 056 070

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a/ Includes assessed contributions unpaid irrespective of collectibility.

b/ Represents gain on exchange from revaluation of accounts payable expressed in local currency.

The accompanying notes are an integral part of the financial statements.

SCHEDULE 13.1

AD HOC ACCOUNT FOR THE UNITED NATIONS OPERATION IN THE CONGO

Schedule of assessed contributions unpaid as at 31 December 1991

(United States dollars)

MEMBER STATES	UNPAID AS AT 1 JANUARY 1990	COLLECTIONS DURING 1990-1991	UNPAID AS AT 31 DECEMBER 1991
A. Remaining arrears			
Afghanistan	37 603	-	37 603
Benin	6 994	-	6 994
Bolivia	34 833	-	34 833
Brazil	248 838	-	248 838
Burkina Faso	14 145	-	14 145
Central African Republic	6 589	-	6 589
Chad	9 832	-	9 832
Congo	9 938	-	9 938
Ecuador	4 120	-	4 120
Egypt	48 387	-	48 387
Guatemala	38 209	-	38 209
Guinea	9 938	-	9 938
Iraq	22 362	-	22 362
Lebanon	12 108	-	12 108
Mali	24 259	-	24 259
Paraguay	24 229	-	24 229
Senegal	20 418	-	20 418
Somalia	17 445	-	17 445
Sudan	5 860	-	5 860
Yugoslavia	333 269	-	333 269
SUBTOTAL	929 376	-	929 376
B. Other Members that have made no payments			
Burundi	10 471	-	10 471
Chile	224 847	-	224 847
Dominican Republic	54 503	-	54 503
Haiti	33 916	-	33 916
Mauritania	17 215	-	17 215
Mexico	786 193	-	786 193
Nicaragua	33 916	-	33 916
Panama	33 916	-	33 916
Peru	89 183	-	89 183
Portugal	201 673	-	201 673
Rwanda	10 471	-	10 471
Saudi Arabia	69 487	-	69 487
South Africa	1 503 337	-	1 503 337
Spain	985 159	-	985 159
Syrian Arab Republic	20 379	-	20 379
Togo	25 324	-	25 324
Uganda	10 471	-	10 471
Uruguay	97 662	-	97 662
Yemen	43 602	-	43 602
SUBTOTAL	4 251 725	-	4 251 725

SCHEDULE 13.1 (concluded)

MEMBER STATES	UNPAID AS AT 1 JANUARY 1990	COLLECTIONS DURING 1990-1991	UNPAID AS AT 31 DECEMBER 1991
C. Members that have indicated they will not contribute			
Albania	43 602	-	43 602
Belarus	1 357 881	-	1 357 881
Bulgaria	190 746	-	190 746
Cuba	260 259	-	260 259
Czechoslovakia	2 759 408	-	2 759 408
France	17 031 152	-	17 031 152
Hungary	995 024	-	995 024
Jordan	43 602	-	43 602
Mongolia	17 215	-	17 215
Poland	2 466 010	-	2 466 010
Romania	641 015	-	641 015
Russian Federation	39 223 085	-	39 223 085
Ukraine	5 185 697	-	5 185 697
SUBTOTAL	70 214 696	-	70 214 696
GRAND TOTAL	75 395 797	-	75 395 797

STATEMENT XIV

UNITED NATIONS ANGOLA VERIFICATION MISSION a/

I. Statement of cumulative income and expenditure for the period 3 January 1989 to 31 December 1991 as at 31 December 1991

(United States dollars)

	3 January 1989 to 2 January 1990	3 January 1990 to 2 January 1991	3 January 1991 to 31 May 1991	1 June 1991 to 31 December 1991	Total
Income b/					
General Assembly appropriation	9 193 000	5 826 400	4 381 900	49 467 000	68 868 300
Interest income	118 986	158 650	96 927	182 007	556 570
Miscellaneous income	745	27 061	40 719	3 147	71 672
Total income	9 312 731	6 012 111	4 519 546	49 652 154	69 496 542
Less: Expenditure (schedules 14.1, 14.2, 14.3 and 14.4)	8 263 194	5 828 588	2 827 545	49 437 869	66 354 196
Excess of income over expenditure b/	1 049 537	186 523	1 692 001	214 285	3 142 346

II. Statement of assets and liabilities as at 31 December 1991

(United States dollars)

		1991	1989
Assets			
Cash		8 260 352	1 029 077
Assessed contributions unpaid b/ c/	(schedule 14.5)	14 937 274	1 556 266
Accounts receivable		687 944	94 162
Deferred charges		227 004	15 963
Due from United Nations General Fund	(note 6)	-	153 899
Total, assets		24 112 574	2 849 367
Liabilities			
Accounts payable to Member States		792 201	835 042
Accounts payable - other		124 860	121 485
Unliquidated obligations for the period 3 January 1989 to 2 January 1990	(schedule 14.1)	187 457	892 452
Unliquidated obligations for the period 3 January 1990 to 2 January 1991	(schedule 14.2)	19 553	-
Unliquidated obligations for the period 3 January 1991 to 31 May 1991	(schedule 14.3)	200 420	-
Unliquidated obligations for the period 1 June 1991 to 31 December 1991	(schedule 14.4)	9 567 886	
Due to United Nations General Fund	(note 6)	11 499 509	-
Total, liabilities		22 391 886	1 848 979
Fund balance			
Balance as at 1 January 1990		1 000 388	-
Less: Reversal of excess of income over expenditure for the period 3 January 1989 to 2 January 1990 as at 31 December 1989		1 000 388	
		-	
Add: Excess of income over expenditure for the period 3 January 1989 to 31 December 1991 as at 31 December 1991		3 142 346	1 000 388
Less: Credit to Member States against their assessments for the period 1 June 1991 to 31 December 1991		1 421 658	
Balance as at 31 December 1991 b/		1 720 688	1 000 388
Total, liabilities and fund balance		24 112 574	2 849 367

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a/ See note 1 (s).

b/ Includes assessed contributions unpaid irrespective of collectibility.

c/ See annex I.

The accompanying notes are an integral part of the financial statements.

SCHEDULE 14.1

UNITED NATIONS ANGOLA VERIFICATION MISSION

Schedule of expenditure for the period 3 January 1989 to 2 January 1990 as at 31 December 1991

(United States dollars)

	Allotments	Disbursements	Unliquidated obligations	Total
LOCAL AREA AND BACKSTOPPING COSTS				
United Nations daily allowance to military observers	2 747 000	2 746 402	-	2 746 402
Staff and other personnel costs	2 303 000	2 283 867	-	2 283 867
Travel and subsistence of military observers	274 000	177 333	70 399	247 732
Rental, maintenance and construction of premises	50 000	50 003	-	50 003
Communications	119 000	118 806	1 000	119 806
FORCE-WIDE EQUIPMENT AND SUPPLIES				
Purchase of transportation equipment	664 000	668 804	-	668 804
Purchase of other equipment	1 150 400	1 149 296	-	1 149 296
Maintenance and operation of motor transport	217 900	203 595	58	203 653
Supplies and services	158 000	145 022	-	145 022
Freight, cartage and express	532 600	532 609	-	532 609
DEATH AND DISABILITY AWARDS	116 000	-	116 000	116 000
TOTAL	8 331 900	8 075 737	187 457	8 263 194

SCHEDULE 14.2

UNITED NATIONS ANGOLA VERIFICATION MISSION

Schedule of expenditure for the period 3 January 1990 to 2 January 1991 as at 31 December 1991

(United States dollars)

	Allotments	Disbursements	Unliquidated obligations	Total
LOCAL AREA AND BACKSTOPPING COSTS				
United Nations daily allowance to military observers	2 838 800	2 838 771	-	2 838 771
Staff and other personnel costs	2 292 500	2 287 834	-	2 287 834
Travel and subsistence of military observers	264 400	246 030	19 553	265 583
Rental, maintenance and construction of premises	13 400	13 372	-	13 372
Communications	28 500	28 676	-	28 676
FORCE-WIDE EQUIPMENT AND SUPPLIES				
Purchase of other equipment	9 700	9 619	-	9 619
Maintenance and operation of motor transport	250 700	252 786	-	252 786
Supplies and services	101 000	101 520	-	101 520
Freight, cartage and express	27 400	27 427	-	27 427
TOTAL	5 826 400	5 806 035	19 553	5 825 588

SCHEDULE 14.3

UNITED NATIONS ANGOLA VERIFICATION MISSION

Schedule of expenditure for the period 3 January 1991 to 31 May 1991 as at 31 December 1991

(United States dollars)

	Allotments	Disbursements	Unliquidated obligations	Total
LOCAL AREA AND BACKSTOPPING COSTS				
United Nations daily allowance to military observers	1 203 700	1 203 604	-	1 203 604
Staff and other personnel costs	1 080 300	1 064 517	16 142	1 080 659
Travel and subsistence of military observers	62 600	25 161	17 676	42 837
Rental, maintenance and construction of premises	219 400	155 980	60 521	216 501
Communications	41 600	33 543	2 722	36 265
FORCE-WIDE EQUIPMENT AND SUPPLIES				
Purchase of other equipment	600	-	-	0
Maintenance and operation of motor transport	116 500	116 245	-	116 245
Supplies and services	25 300	27 463	964	28 427
Freight, cartage and express	3 100	612	2 395	3 007
DEATH AND DISABILITY AWARDS	100 000	-	100 000	100 000
TOTAL	2 853 100	2 627 125	200 420	2 827 545

SCHEDULE 14.4

UNITED NATIONS ANGOLA VERIFICATION MISSION

Schedule of expenditure for the period 1 June 1991 to 31 December 1991 as at 31 December 1991

(United States dollars)

	Allotments	Disbursements	Unliquidated obligations	Total
LOCAL AREA AND BACKSTOPPING COSTS				
United Nations daily allowance to military observers	5 692 500	5 692 462	-	5 692 462
United Nations daily allowance to civilian police	950 000	950 030	-	950 030
Staff and other personnel costs	4 310 700	3 956 176	354 526	4 310 702
Travel and subsistence of military observers	1 128 800	477 164	651 668	1 128 832
Travel and subsistence of civilian police	282 200	107 701	174 520	282 221
Rental, maintenance and construction of premises	14 547 300	11 484 103	3 063 108	14 547 211
Rental of aircraft	9 038 200	6 531 766	2 506 407	9 038 173
Communications	3 710 600	2 877 814	832 830	3 710 644
FORCE-WIDE EQUIPMENT AND SUPPLIES				
Purchase of transportation equipment	4 407 600	3 446 453	961 127	4 407 580
Purchase of other equipment	2 512 000	2 248 946	263 056	2 512 002
Maintenance and operation of motor transport	621 000	490 922	130 096	621 018
Supplies and services	884 800	592 696	269 925	862 621
Freight, cartage and express	767 900	607 250	160 623	767 873
PROGRAMME SUPPORT	406 500	406 500	-	406 500
DEATH AND DISABILITY AWARDS	200 000	-	200 000	200 000
TOTAL	49 460 100	39 869 983	9 567 886	49 437 869

SCHEDULE 14.5

UNITED NATIONS ANGOLA VERIFICATION MISSION

Schedule of assessed contributions unpaid as at 31 December 1991

(United States dollars)

Member States	Contributions payable as at 1 January 1991 a/	Assessments 1 January 1991 b/ c/	Collections in 1991	Contributions outstanding for the period: 3 January 1989 to 2 January 1990	3 January 1990 to 2 January 1991	3 January 1991 to 31 May 1991	1 June 1991 to 31 December 1991	Total
AFGHANISTAN	56	519	-	-	56	42	477	575
ALBANIA	-	1 041	87	-	-	-	954	954
ALGERIA	-	15 602	15 602	-	-	-	-	-
ANGOLA	146	519	146	-	-	42	477	519
ANTIGUA AND BARBUDA	-	519	519	-	-	-	-	-
ARGENTINA	19 243	68 646	-	11 830	7 413	5 574	63 072	87 889
AUSTRALIA	-	816 486	816 486	-	-	-	-	-
AUSTRIA	-	384 840	384 840	-	-	-	-	-
BAHAMAS	-	2 080	169	-	-	-	1 911	1 911
BAHRAIN	-	2 080	2 080	-	-	-	-	-
BANGLADESH	146	519	146	-	-	42	477	519
BARBADOS	-	1 041	85	-	-	-	956	956
BELARUS	-	171 619	-	-	-	13 939	157 680	171 619
BELGIUM	-	608 463	49 418	-	-	-	559 045	559 045
BELIZE	146	519	-	90	56	42	477	665
BENIN	146	519	-	90	56	42	477	665
BHUTAN	-	519	42	-	-	-	477	477
BOLIVIA	292	1 041	295	-	-	82	956	1 038
BOTSWANA	-	519	519	-	-	-	-	-
BRAZIL	16 287	150 816	28 536	-	-	-	138 567	138 567
BRUNEI DARUSSALAM	-	4 161	4 161	-	-	-	-	-
BULGARIA	1 684	15 602	1 684	-	-	1 268	14 334	15 602
BURKINA FASO	-	519	42	-	-	-	477	477
BURUNDI	146	519	-	90	56	42	477	665
CAMBODIA	292	1 041	-	179	113	85	956	1 333
CAMEROON	292	1 041	767	-	-	-	566	566
CANADA	-	1 606 969	1 606 969	-	-	-	-	-
CAPE VERDE	-	519	-	-	-	42	477	519
CENTRAL AFRICAN REPUBLIC	235	519	-	179	56	42	477	754
CHAD	2	519	-	-	2	42	477	521
CHILE	898	8 320	898	-	-	675	7 645	8 320
CHINA	-	501 268	501 268	-	-	-	-	-
COLOMBIA	-	14 561	14 561	-	-	-	-	-
COMOROS	146	519	-	90	56	42	477	665
CONGO	292	1 041	-	179	113	85	956	1 333
COSTA RICA	584	2 080	-	359	225	169	1 911	2 664
COTE D'IVOIRE	584	2 080	753	-	-	-	1 911	1 911
CUBA	-	9 361	1 000	-	-	-	8 361	8 361
CYPRUS	-	2 080	169	-	-	-	1 911	1 911
CZECHOSLOVAKIA	-	343 235	343 235	-	-	-	-	-
DENMARK	-	358 837	358 837	-	-	-	-	-
DJIBOUTI	146	519	-	90	56	42	477	665
DOMINICA	-	519	-	-	-	42	477	519

SCHEDULE 14.5 (continued)

Member States	Contributions payable as at 1 January 1991 a/	Assessments 1 January 1991 b/ c/	Collections in 1991	Contributions outstanding for the period: 3 January 1989 to 2 January 1990	3 January 1990 to 2 January 1991	3 January 1991 to 31 May 1991	1 June 1991 to 31 December 1991	Total
DOMINICAN REPUBLIC	875	3 121	-	538	337	254	2 867	3 996
ECUADOR	-	3 121	-	-	-	254	2 867	3 121
EGYPT	-	7 280	591	-	-	-	6 689	6 689
EL SALVADOR	292	1 041	-	179	113	85	956	1 333
EQUATORIAL GUINEA	235	519	-	179	56	42	477	754
ETHIOPIA	-	519	519	-	-	-	-	-
FIJI	-	1 041	1 041	-	-	-	-	-
FINLAND	-	265 228	265 228	-	-	-	-	-
FRANCE	-	3 947 490	320 612	-	-	-	3 626 878	3 626 878
GABON	-	3 121	3 121	-	-	-	-	-
GAMBIA	235	519	-	179	56	42	477	754
GERMANY d/	-	4 867 711	4 867 711	-	-	-	-	-
GHANA	-	1 041	1 041	-	-	-	-	-
GREECE	-	41 604	3 379	-	-	-	38 225	38 225
GRENADA	-	519	-	-	-	42	477	519
GUATEMALA	584	2 080	-	359	225	169	1 911	2 664
GUINEA	146	519	-	90	56	42	477	665
GUINEA-BISSAU	56	519	-	-	56	42	477	575
GUYANA	292	1 041	292	-	-	85	956	1 041
HAITI	146	519	-	90	56	42	477	665
HONDURAS	292	1 041	-	179	113	85	956	1 333
HUNGARY	-	21 842	21 837	-	-	-	5	5
ICELAND	-	15 603	1 268	-	-	-	14 335	14 335
INDIA	-	38 483	38 483	-	-	-	-	-
INDONESIA	-	15 602	1 268	-	-	-	14 334	14 334
IRAN (ISLAMIC REPUBLIC OF)	20 116	71 766	7 749	4 618	7 749	5 828	65 938	84 133
IRAQ	3 499	12 481	-	2 151	1 348	1 014	11 467	15 980
IRELAND	-	93 610	93 610	-	-	-	-	-
ISRAEL	-	21 842	1 776	-	-	-	20 066	20 066
ITALY	-	2 075 018	168 531	-	-	-	1 906 487	1 906 487
JAMAICA	-	1 041	85	-	-	-	956	956
JAPAN	-	5 918 222	5 843 202	-	-	-	75 020	75 020
JORDAN	-	1 041	1 041	-	-	-	-	-
KENYA	292	1 041	-	179	113	85	956	1 333
KUWAIT	-	30 162	30 162	-	-	-	-	-
LAO PEOPLE'S DEMOCRATIC REPUBLIC	-	519	42	-	-	-	477	477
LEBANON	292	1 041	292	-	-	85	956	1 041
LESOTHO	-	519	519	-	-	-	-	-
LIBERIA	292	1 041	-	179	113	85	956	1 333
LIBYAN ARAB JAMAHIRIYA	-	29 122	-	-	-	2 365	26 757	29 122
LIECHTENSTEIN	-	5 266	5 266	-	-	-	-	-
LUXEMBOURG	-	31 203	31 203	-	-	-	-	-
MADAGASCAR	113	1 041	-	-	113	85	956	1 154
MALAWI	-	519	42	-	-	-	477	477
MALAYSIA	-	11 441	11 441	-	-	-	-	-
MALDIVES	-	519	42	-	-	-	477	477
MALI	146	519	-	90	56	42	477	665
MALTA	-	1 041	85	-	-	-	956	956
MAURITANIA	235	519	-	179	56	42	477	754
MAURITIUS	-	1 041	85	-	-	-	956	956
MEXICO	-	97 769	7 940	-	-	-	89 829	89 829
MONGOLIA	-	1 041	85	-	-	-	956	956

SCHEDULE 14.5 (continued)

Member States	Contributions payable as at 1 January 1991 a/	Assessments 1 January 1991 b/ c/	Collections in 1991	Contributions outstanding for the period: 3 January 1989 to 2 January 1990	3 January 1990 to 2 January 1991	3 January 1991 to 31 May 1991	1 June 1991 to 31 December 1991	Total
MOROCCO	-	4 161	338	-	-	-	3 823	3 823
MOZAMBIQUE	146	519	-	90	56	42	477	665
MYANMAR	-	519	519	-	-	-	-	-
NAMIBIA	-	533	56	-	-	-	477	477
NEPAL	-	519	442	-	-	-	477	477
NETHERLANDS	-	858 089	858 089	-	-	-	-	-
NEW ZEALAND	-	124 814	124 808	-	-	-	6	6
NICARAGUA	292	1 041	-	179	113	85	956	1 333
NIGER	146	519	-	90	56	42	477	665
NIGERIA	2 246	20 801	3 935	-	-	-	19 112	19 112
NORWAY	-	286 030	286 030	-	-	-	-	-
OMAN	-	2 080	2 080	-	-	-	-	-
PAKISTAN	1 749	6 240	2 256	-	-	-	5 733	5 733
PANAMA	584	2 080	-	359	225	169	1 911	2 664
PAPUA NEW GUINEA	146	519	-	90	56	42	477	665
PARAGUAY	875	3 121	-	538	337	254	2 867	3 996
PERU	1 749	6 240	7 989	-	-	-	-	-
PHILIPPINES	2 118	9 361	2 306	-	-	572	8 601	9 173
POLAND	-	58 245	58 245	-	-	-	-	-
PORTUGAL	-	18 720	1 519	-	-	-	17 201	17 201
QATAR	-	5 200	-	-	-	422	4 778	5 200
ROMANIA	-	19 761	1 604	-	-	-	18 157	18 157
RUSSIAN FEDERATION	-	6 309 716	-	-	-	512 468	5 797 248	6 309 716
RWANDA	-	519	42	-	-	-	477	477
SAINT KITTS AND NEVIS	146	519	-	90	56	42	477	665
SAINT LUCIA	-	519	42	-	-	-	477	477
SAINT VINCENT AND THE GRENADINES	56	519	-	-	56	42	477	575
SAMOA	-	519	519	-	-	-	-	-
SAO TOME AND PRINCIPE	146	519	-	90	56	42	477	665
SAUDI ARABIA	-	106 090	-	-	-	8 616	97 474	106 090
SENEGAL	-	519	57	-	-	-	462	462
SEYCHELLES	56	519	41	-	15	42	477	534
SIERRA LEONE	235	519	-	179	56	42	477	754
SINGAPORE	-	11 441	11 441	-	-	-	-	-
SOLOMON ISLANDS	146	519	-	90	56	42	477	665
SOMALIA	146	519	-	90	56	42	477	665
SOUTH AFRICA	65 603	234 025	-	40 329	25 274	19 008	215 017	299 628
SPAIN	-	811 285	811 285	-	-	-	-	-
SRI LANKA	-	1 041	1 041	-	-	-	-	-
SUDAN	146	519	-	90	56	42	477	665
SURINAME	146	519	-	90	56	42	477	665
SWAZILAND	-	1 041	85	-	-	-	956	956
SWEDEN	-	629 266	629 266	-	-	-	-	-
SYRIAN ARAB REPUBLIC	1 166	4 161	-	717	449	338	3 823	5 327
THAILAND	-	10 400	844	-	-	-	9 556	9 556
TOGO	176	519	-	120	56	42	477	695
TRINIDAD AND TOBAGO	1 458	5 200	-	896	562	422	4 778	6 658
TUNISIA	-	3 121	3 121	-	-	-	-	-
TURKEY	-	33 282	33 282	-	-	-	-	-
UGANDA	146	519	665	-	-	-	-	-
UKRAINE	-	650 069	-	-	-	52 798	597 271	650 069

SCHEDULE 14.5 (concluded)

Member States	Contributions payable as at 1 January 1991 a/	Assessments 1 January 1991 b/ c/	Collections in 1991	Contributions outstanding for the period: 3 January 1989 to 2 January 1990	3 January 1990 to 2 January 1991	3 January 1991 to 31 May 1991	1 June 1991 to 31 December 1991	Total
UNITED ARAB EMIRATES	5 538	19 761	7 142	-	-	-	18 157	18 157
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	-	3 070 269	3 070 269	-	-	-	-	-
UNITED REPUBLIC OF TANZANIA	56	519	-	-	56	42	477	575
UNITED STATES OF AMERICA	3 215 701	15 924 318	18 777 385	-	-	-	362 634	362 634
URUGUAY	449	4 161	446	-	3	338	3 823	4 164
VANUATU	146	519	-	90	56	42	477	665
VENEZUELA	-	59 285	4 814	-	-	-	54 471	54 471
VIET NAM	292	1 041	-	179	113	85	956	1 333
YEMEN e/	292	519	-	180	112	42	477	811
YUGOSLAVIA	5 166	47 844	9 051	-	-	-	43 959	43 959
ZAIRE	113	1 041	198	-	-	-	956	956
ZAMBIA	-	1 041	-	-	-	85	956	1 041
ZIMBABWE	112	1 038	196	-	-	-	954	954
TOTAL	3 377 589	52 133 636	40 573 951	66 941	46 861	629 528	14 193 944	14 937 274

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a/ See ST/ADM/SER.B/345 for 1990 data.

b/ Covers mandate period 3 January 1991 to 31 December 1991.

c/ Represents net assessment for the period as specified in footnote b above after application of staff assessment in accordance with General Assembly resolution 973 (X) of 15 December 1955 and after deduction of $1,421,658 credited to Member States, as provided for in General Assembly resolution 45/269.

d/ Through accession of the German Democratic Republic to the Federal Republic of Germany with effect from 3 October 1990, the two German States have united to form one sovereign State. As from the date of unification, the Federal Republic of Germany acts in the United Nations under the designation of "Germany".

e/ Following the merger on 22 May 1990 of the People's Democratic Republic of Yemen and the Yemen Arab Republic, the two States have been represented in the Organization as a single Member, with the name "Yemen".

STATEMENT XV

UNITED NATIONS TRANSITION ASSISTANCE GROUP a/

I. Statement of cumulative income and expenditure for the period 1 April 1989 to 31 March 1990 as at 31 December 1991

(United States dollars)

		1 April 1989 to 31 March 1990
Income b/		
General Assembly appropriation c/		351 272 960
Voluntary contributions d/, e/		23 736 216
Interest income		30 880 889
Miscellaneous income		11 209 351
Total, income		417 099 416
Less: Expenditure	(schedule 15.1)	374 185 000
Excess of income over expenditure b/		42 914 416

II. Statement of assets and liabilities as at 31 December 1991

(United States dollars)

		1991	1989
Assets			
Cash		92 877 544	166 967 633
Assessed contributions unpaid b/, f/	(schedule 15.2)	3 416 726	79 088 058
Accounts receivable		306 649	3 527 720
Deferred charges		-	206 138
Due from United Nations General Fund	(note 6)	17 474 615	-
Total, assets		114 075 534	249 789 549
Liabilities			
Accounts payable to Member States		19 295 102	15 557 669
Accounts payable - other		25 242	26 408
Unliquidated obligations for the period 1 April 1989 to 31 March 1990	(schedule 15.1)	51 777 644	95 349 817
Deferred credits		63 130	-
Due to United Nations General Fund	(note 6)	-	5 736 994
Total, liabilities		71 161 118	116 670 888
Fund balance			
Balance as at 1 April 1989		-	-
Add: Excess of income over expenditure for the period 1 April 1989 to 31 March 1990 as at 31 December 1991		42 914 416	133 118 661
Balance as at 31 December 1991 b/		42 914 416	133 118 661
Total, liabilities and fund balance		114 075 534	249 789 549

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a/ See note 1 (s).

b/ Includes assessed contributions unpaid irrespective of collectibility.

c/ Net of credits amounting to $64,240,945 refunded to Member States pursuant to General Assembly resolution 45/265.

d/ Includes voluntary contributions in cash ($13,104,348) and voluntary contributions in kind ($10,631,868) for which budgetary provisions have been made. Voluntary contributions were received from Cameroon, Germany, Greece, Japan, Morocco and the United States of America.

e/ Voluntary contributions in kind ($4,079,947) for which budgetary provisions have not been made are not included. Voluntary contributions for which budgetary provisions have not been made were received from the Federal Republic of Germany and Switzerland.

f/ See annex I.

The accompanying notes are an integral part of the financial statements.

SCHEDULE 15.1

UNITED NATIONS TRANSITION ASSISTANCE GROUP

Schedule of expenditure for the period 1 April 1989 to 31 March 1990 as at 31 December 1991

(United States dollars)

	Allotments	Disbursements	Unliquidated obligations	Total
LOCAL AREA AND BACKSTOPPING COSTS				
United Nations daily allowance to troops	1 816 000	1 480 415	-	1 480 415
Staff and other personnel costs	89 188 000	88 899 318	291 518	89 190 836
Travel and subsistence of military personnel	12 321 700	12 232 361	37 196	12 269 557
Rations	9 410 000	8 875 507	51 624	8 927 131
Rental, maintenance and construction of premises	11 351 000	10 928 153	32 165	10 960 318
Rental of aircraft	33 375 600	32 417 299	554 464	32 971 763
Communications	2 974 200	2 972 483	1 724	2 974 207
FORCE-WIDE EQUIPMENT AND SUPPLIES				
Purchase of transportation equipment	29 968 500	29 925 857	-	29 925 857
Purchase of other equipment	22 398 200	22 310 758	15 865	22 326 623
Maintenance and operation of motor transport	17 184 000	14 533 694	2 451 350	16 985 044
Supplies and services	10 106 400	9 236 492	688 081	9 924 573
Freight, cartage and express	14 189 000	12 486 116	1 683 997	14 170 113
Reimbursement for cost of depreciation for contingent-owned heavy equipment and reimbursement for supplies	33 000 000	-	33 000 000	33 000 000
ROTATION OF CONTINGENTS	15 370 400	13 779 602	1 673 660	15 453 262
DEATH AND DISABILITY AWARDS	8 000 000	40 000	7 960 000	8 000 000
WELFARE	627 000	626 954	-	626 954
PAYMENT FOR TROOP COSTS				
Pay and allowances for troops	58 185 000	57 630 576	-	57 630 576
Usage factor for personal clothing, gear and equipment	4 145 000	4 031 771	-	4 031 771
GRANT TO UNHCR	3 336 000	-	3 336 000	3 336 000
TOTAL	376 946 000	322 407 356	51 777 644	374 185 000

SCHEDULE 15.2

UNITED NATIONS TRANSITION ASSISTANCE GROUP

Schedule of assessed contributions unpaid as at 31 December 1991

(United States dollars)

Member States	Contributions payable as at 1 January 1991 a/	Credit from unencumbered balance c/	Contributions outstanding for the period	
			Collections in 1991	1 April 1989 to 31 March 1990
ANGOLA	4 067	641	-	3 426
ARGENTINA	536 741	84 419	-	452 322
BELIZE	4 067	641	3 426	-
BENIN	4 067	641	-	3 426
BHUTAN	4 067	-	4 067	-
BOLIVIA	8 132	1 279	-	6 853
BRAZIL	900 000	185 464	714 536	-
BURUNDI	4 067	641	-	3 426
CAMBODIA	8 132	1 279	-	6 853
CAMEROON	305	305	-	-
CAPE VERDE	4 067	641	-	3 426
CENTRAL AFRICAN REPUBLIC	8 132	1 279	-	6 853
CHAD	81	81	-	-
COMOROS	4 067	641	-	3 426
CONGO	8 132	1 279	-	6 853
COSTA RICA	16 264	2 557	-	13 707
COTE D'IVOIRE	16 264	2 557	8 000	5 707
DJIBOUTI	4 067	641	-	3 426
DOMINICAN REPUBLIC	24 398	3 838	-	20 560
ECUADOR	24 398	3 838	-	20 560
EL SALVADOR	8 132	1 279	-	6 853
EQUATORIAL GUINEA	8 132	1 279	-	6 853
GAMBIA	8 132	1 279	-	6 853
GRENADA	4 067	641	-	3 426
GUATEMALA	16 264	2 557	-	13 707
GUINEA	4 067	641	-	3 426
GUYANA	8 132	1 279	6 853	-
HAITI	4 067	641	-	3 426
HONDURAS	8 132	1 279	-	6 853

SCHEDULE 15.2 (continued)

Member States	Contributions payable as at 1 January 1991 a/	Credit from unencumbered balance c/	Contributions outstanding for the period	
			Collections in 1991	1 April 1989 to 31 March 1990
INDONESIA	121 987	620	121 367	-
IRAN (ISLAMIC REPUBLIC OF)	561 138	88 256	472 882	-
IRAQ	97 589	15 348	-	82 241
KENYA	8 132	1 279	-	6 853
LEBANON	8 132	-	8 132	-
LIBERIA	8 132	1 279	-	6 853
LIBYAN ARAB JAMAHIRIYA	227 708	35 814	-	191 894
LIECHTENSTEIN	1 114	-	1 114	-
MADAGASCAR	8 132	1 279	-	6 853
MALAWI	4 067	641	-	3 426
MALI	4 067	641	-	3 426
MAURITANIA	8 132	1 279	-	6 853
MAURITIUS	8 132	1 279	-	6 853
NAMIBIA	251	-	251	-
NICARAGUA	8 132	1 279	-	6 853
NIGER	4 067	641	-	3 426
NIGERIA	162 649	25 582	137 067	-
PANAMA	16 264	2 557	-	13 707
PAPUA NEW GUINEA	4 067	641	-	3 426
PARAGUAY	24 398	3 838	-	20 560
PERU	48 794	-	48 794	-
PHILIPPINES	60 299	11 512	22 185	26 602
QATAR	40 662	6 395	-	34 267
SAINT KITTS AND NEVIS	4 067	641	-	3 426
SAINT VINCENT AND THE GRENADINES	4 067	641	-	3 426
SAMOA	4 067	641	3 426	-
SAO TOME AND PRINCIPE	3 067	641	-	2 426
SAUDI ARABIA	414 754	130 464	-	284 290
SEYCHELLES	4 067	-	4 067	-
SIERRA LEONE	8 132	1 279	-	6 853
SOLOMON ISLANDS	4 067	641	-	3 426
SOMALIA	4 067	641	-	3 426
SOUTH AFRICA	1 829 794	287 788	-	1 542 006

SCHEDULE 15.2 (concluded)

Member States	Contributions payable as at 1 January 1991 a/	Credit from unencumbered balance c/	Contributions outstanding for the period	
			Collections in 1991	1 April 1989 to 31 March 1990
SUDAN	4 067	641	-	3 426
SURINAME	4 067	641	-	3 426
SWAZILAND	8 132	-	8 132	-
SYRIAN ARAB REPUBLIC	32 530	5 116	-	27 414
TRINIDAD AND TOBAGO	40 662	6 395	-	34 267
UNITED ARAB EMIRATES	154 516	24 302	-	130 214
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	-	-	-	-
UNITED REPUBLIC OF TANZANIA	2 295	641	1 654	-
UNITED STATES OF AMERICA	24 072 665	17 179 665	6 893 000	-
VANUATU	4 067	641	-	3 426
VENEZUELA	94 651	1 834	92 817	-
VIET NAM	8 132	1 279	-	6 853
YEMEN b/	8 134	1 282	-	6 852
YUGOSLAVIA	374 092	58 837	-	315 255
ZAIRE	2 734	1 279	1 455	-
TOTAL	30 179 578	18 209 627	8 553 225	3 416 726

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a/ See ST/ADM/SER.B/345 for 1990 data.

b/ Following the merger on 22 May 1990 of the People's Democratic Republic of Yemen and the Yemen Arab Republic, the two States have been represented in the Organization as a single member with the name "Yemen".

c/ Adjustment of financial obligations in accordance with General Assembly resolution 45/265 of 17 May 1991 and document A/C.5/45/L.31.

STATEMENT XVI

UNITED NATIONS OBSERVER GROUP IN CENTRAL AMERICA a/

I. Statement of cumulative income and expenditure for the period 7 November 1989 to 30 April 1992 as at 31 December 1991

(United States dollars)

	7 November 1989 to 7 November 1990	7 November 1990 to 7 November 1991	7 November 1991 to 30 April 1992	Total
Income b/				
General Assembly appropriation	67 944 600	33 810 600	12 408 700	114 163 900
Voluntary contributions c/	1 425 000	138 000	-	1 563 000
Interest income	561 187	1 254 449	16 021	1 831 657
Miscellaneous income	55 725	21 860	1 571 537	1 649 122
Total, income	69 986 512	35 224 909	13 996 258	119 207 679
Less: Expenditure (schedules 16.1, 16.2 and 16.3)	51 719 812	31 295 788	6 690 558	89 706 158
Excess of income over expenditure b/	18 266 700	3 929 121	7 305 700	29 501 521

II. Statement of assets and liabilities as at 31 December 1991

(United States dollars)

		1991	1989
Assets			
Cash		1 691 287	159 841
Assessed contributions unpaid b/, d/	(schedule 16.4)	18 866 219	40 384 378
Accounts receivable		173 824	88 328
Deferred charges		147 220	70 700
Total, assets		20 878 550	40 703 247
Liabilities			
Accounts payable to Member States		1 659 111	-
Accounts payable - other		32 259	51 436
Unliquidated obligations for the period 7 November 1989 to 7 November 1990	(schedule 16.1)	1 050 474	6 717 882
Unliquidated obligations for the period 7 November 1990 to 7 November 1991	(schedule 16.2)	1 890 314	-
Unliquidated obligations for the period 7 November 1991 to 30 April 1992	(schedule 16.3)	3 754 342	-
Due to United Nations General Fund	(note 6)	328 229	672 718
Total, liabilities		8 714 729	7 442 036
Fund balance			
Balance as at 1 January 1990		33 261 211	-
Less: Reversal of excess of income over expenditure for the period 7 November 1989 to 6 May 1990 as at 31 December 1989		33 261 211	
Add: Excess of income over expenditure for the period 7 November 1989 to 30 April 1992 as at 31 December 1991		29 501 521	33 261 211
Less: Credit to Member States against their assessments for the period 7 May 1990 to 7 November 1990	10 219 300		
Less: Credit to Member States against their assessments for the period 7 November 1990 to 7 May 1991	1 718 000		
Less: Credit to Member States against their assessments for the period 7 May 1991 to 7 November 1991	5 400 400	17 337 700	-
Balance as at 31 December 1991 b/		12 163 821	33 261 211
Total, liabilities and fund balance		20 878 550	40 703 247

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a/ See note 1 (s).

b/ Includes assessed contributions unpaid irrespective of collectibility.

c/ Includes voluntary contributions in kind ($1,563,000) received from Germany ($1,425,000) and Venezuela ($138,000) for which budgetary provisions have been made. Not included are voluntary contributions in kind received from Germany and Switzerland which estimated value has not been determined to date and for which budgetary provisions have not been made.

d/ See annex I.

The accompanying notes are an integral part of the financial statements.

SCHEDULE 16.1

UNITED NATIONS OBSERVER GROUP IN CENTRAL AMERICA

Schedule of expenditure for the period 7 November 1989 to 7 November 1990 as at 31 December 1991

(United States dollars)

	Allotments	Disbursements	Unliquidated obligations	Total
LOCAL AREA AND BACKSTOPPING COSTS				
Staff and other personnel costs	8 412 600	8 543 810	-	8 543 810
Travel and subsistence of military personnel	9 107 800	8 816 331	209 372	9 025 703
Rations	269 700	275 504	-	275 504
Rental, maintenance and construction of premises	705 900	714 417	-	714 417
Rental of aircraft	13 966 200	13 572 164	12 800	13 584 964
Maintenance and operation of marine vessels	1 057 000	1 014 958	-	1 014 958
Communications	430 800	431 448	-	431 448
FORCE-WIDE EQUIPMENT AND SUPPLIES				
Purchase of transportation equipment	3 242 600	3 242 459	-	3 242 459
Purchase of other equipment	6 901 900	6 890 509	-	6 890 509
Maintenance and operation of motor transport	1 579 900	1 411 193	5 411	1 416 604
Supplies and services	1 740 100	1 659 981	72 891	1 732 872
Freight, cartage and express	141 000	146 689	-	146 689
INFORMATION SYSTEM DEVELOPMENT	51 000	51 000	-	51 000
PROGRAMME SUPPORT	941 200	941 200	-	941 200
DEATH AND DISABILITY AWARDS	750 000	-	750 000	750 000
WELFARE	44 600	44 550	-	44 550
PAYMENT FOR TROOP COSTS				
Pay and allowances for troops	2 702 200	2 702 184	-	2 702 184
Usage factor for personal clothing, gear and equipment	211 000	210 941	-	210 941
TOTAL	52 255 500	50 669 338	1 050 474	51 719 812

SCHEDULE 16.2

UNITED NATIONS OBSERVER GROUP IN CENTRAL AMERICA

Schedule of expenditure for the period 7 November 1990 to 7 November 1991 as at 31 December 1991

(United States dollars)

	Allotments	Disbursements	Unliquidated obligations	Total
LOCAL AREA AND BACKSTOPPING COSTS				
Staff and other personnel costs	8 214 300	7 851 657	76 524	7 928 181
Travel and subsistence of military personnel	6 128 700	5 959 493	168 137	6 127 630
Rental, maintenance and construction of premises	580 800	572 927	7 400	580 327
Rental of aircraft	11 656 900	10 362 260	1 293 930	11 656 190
Maintenance and operation of marine vessels	1 494 300	1 476 739	4 500	1 481 239
Communications	383 700	379 745	1 653	381 398
FORCE-WIDE EQUIPMENT AND SUPPLIES				
Purchase of other equipment	137 700	137 248	87	137 335
Maintenance and operation of motor transport	574 200	544 700	18 434	563 134
Supplies and services	734 700	672 855	46 696	719 551
Freight, cartage and express	106 900	84 940	22 953	107 893
INFORMATION SYSTEM DEVELOPMENT	175 000	175 000	-	175 000
PROGRAMME SUPPORT	626 400	626 400	-	626 400
DEATH AND DISABILITY AWARDS	250 000	-	250 000	250 000
PAYMENT FOR TROOP COSTS				
Pay and allowances for troops	533 600	528 220	-	528 220
Usage factor for personal clothing, gear and equipment	36 600	33 290	-	33 290
TOTAL	31 633 800	29 405 474	1 890 314	31 295 788

SCHEDULE 16.3

UNITED NATIONS OBSERVER GROUP IN CENTRAL AMERICA

Schedule of expenditure for the period 7 November 1991 to 30 April 1992 as at 31 December 1991

(United States dollars)

	Allotments	Disbursements	Unliquidated obligations	Total
LOCAL AREA AND BACKSTOPPING COSTS				
Staff and other personnel costs	4 018 300	1 003 204	48 971	1 052 175
Travel and subsistence of military personnel	2 516 100	683 555	167 933	851 488
Rental, maintenance and construction of premises	220 900	70 314	32 210	102 524
Rental of aircraft	3 687 500	759 602	2 927 898	3 687 500
Maintenance and operation of marine vessels	672 900	147 069	76 955	224 024
Communications	135 800	33 428	1 818	35 246
FORCE-WIDE EQUIPMENT AND SUPPLIES				
Purchase of other equipment	10 000	26 826	-	26 826
Maintenance and operation of motor transport	250 900	40 714	176 943	217 657
Supplies and services	270 400	49 786	45 122	94 908
Freight, cartage and express	25 000	1 610	-	1 610
INFORMATION SYSTEM DEVELOPMENT	50 000	-	50 000	50 000
PROGRAMME SUPPORT	293 700	89 400	-	89 400
DEATH AND DISABILITY AWARDS	50 000	-	50 000	50 000
PAYMENT FOR TROOP COSTS				
Pay and allowances for troops	194 700	28 938	165 762	194 700
Usage factor for personal clothing, gear and equipment	12 500	1 770	10 730	12 500
TOTAL	12 408 700	2 936 216	3 754 342	6 690 558

SCHEDULE 16.4

UNITED NATIONS OBSERVER GROUP IN CENTRAL AMERICA

Schedule of assessed contributions unpaid as at 31 December 1991

(United States dollars)

Member States	Contributions payable as at 1 January 1991 a/	Assessments in 1991 b/c/d/	Collections in 1991	Contributions outstanding for the period: 7 November 89 to 7 November 90	7 November 90 to 7 May 91	7 May 91 to 7 November 91	7 November 91 to 30 April 92	Total
AFGHANISTAN	735	205	-	565	170	85	120	940
ALBANIA	-	410	127	-	-	43	240	283
ALGERIA	22 093	6 315	24 643	-	-	-	3 765	3 765
ANGOLA	735	205	-	565	170	85	120	940
ANTIGUA AND BARBUDA	170	205	255	-	-	-	120	120
ARGENTINA	97 216	25 562	-	74 643	22 573	11 220	14 342	122 778
AUSTRALIA	268 470	316 794	401 920	-	-	-	183 344	183 344
AUSTRIA	126 540	152 491	189 440	-	-	-	89 591	89 591
BAHAMAS	684	820	1 024	-	-	-	480	480
BAHRAIN	684	985	1 024	-	-	-	645	645
BANGLADESH	735	205	565	-	170	85	120	375
BARBADOS	342	410	512	-	-	-	240	240
BELARUS	110 376	65 976	-	53 945	56 431	28 050	37 926	176 352
BELGIUM	200 070	230 669	299 520	-	-	-	131 219	131 219
BELIZE	735	205	820	-	-	-	120	120
BENIN	735	205	-	565	170	85	120	940
BHUTAN	333	205	418	-	-	-	120	120
BOLIVIA	1 473	410	-	1 131	342	170	240	1 883
BOTSWANA	170	205	255	-	-	-	120	120
BRAZIL	213 578	61 760	238 228	-	-	-	37 110	37 110
BRUNEI DARUSSALAM	1 368	1 473	2 048	-	-	-	793	793
BULGARIA	22 093	5 817	16 964	-	5 129	2 550	3 267	10 946
BURKINA FASO	735	205	359	206	170	85	120	581
BURUNDI	735	205	-	565	170	85	120	940
CAMBODIA	1 473	410	-	1 131	342	170	240	1 883
CAMEROON	1 473	410	1 643	-	-	-	240	240
CANADA	528 390	634 950	791 040	-	-	-	372 300	372 300
CAPE VERDE	735	205	-	565	170	85	120	940
CENTRAL AFRICAN REPUBLIC	832	205	-	662	170	85	120	1 037
CHAD	735	205	-	565	170	85	120	940
CHILE	11 784	3 279	9 048	-	2 736	1 360	1 919	6 015
CHINA	164 728	195 242	246 658	-	-	-	113 312	113 312
COLOMBIA	4 787	5 573	7 167	-	-	-	3 193	3 193
COMOROS	735	205	-	565	170	85	120	940
CONGO	1 473	410	-	1 131	342	170	240	1 883
COSTA RICA	2 946	654	-	2 262	684	340	314	3 600
COTE D'IVOIRE	2 946	820	-	2 262	684	340	480	3 766
CUBA	13 257	3 689	10 235	-	3 022	1 530	2 159	6 711
CYPRUS	2 946	820	3 286	-	-	-	480	480
CZECHOSLOVAKIA	112 860	126 144	168 960	-	-	-	70 044	70 044

SCHEDULE 16.4 (continued)

Member States	Contributions payable as at 1 January 1991 a/	Assessments in 1991 b/c/d/	Collections in 1991	Contributions outstanding for the period: 7 November 89 to 7 November 90	7 November 90 to 7 May 91	7 May 91 to 7 November 91	7 November 91 to 30 April 92	Total
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA	-	1 098	-	-	133	94	871	1 098
DENMARK	117 990	138 098	176 640	-	-	-	79 448	79 448
DJIBOUTI	735	205	-	565	170	85	120	940
DOMINICA	333	205	333	-	-	85	120	205
DOMINICAN REPUBLIC	4 419	1 064	-	3 393	1 026	510	554	5 483
ECUADOR	2 750	1 229	2 750	-	-	510	719	1 229
EGYPT	4 682	2 871	4 682	-	-	1 190	1 681	2 871
EL SALVADOR	342	410	342	-	-	170	240	410
EQUATORIAL GUINEA	832	205	-	662	170	85	120	1 037
ETHIOPIA	735	205	735	-	-	85	120	205
FIJI	342	410	512	-	-	-	240	240
FINLAND	87 210	109 501	130 560	-	-	-	66 151	66 151
FRANCE	1 302 215	1 531 097	1 947 409	-	-	-	885 903	885 903
GABON	1 026	1 064	1 536	-	-	-	554	554
GAMBIA	832	205	-	662	170	85	120	1 037
GERMANY e/	1 600 561	1 882 662	2 396 161	-	-	-	1 087 062	1 087 062
GHANA	342	410	512	-	-	-	240	240
GREECE	26 760	15 566	20 482	-	6 278	6 800	8 766	21 844
GRENADA	735	205	-	565	170	85	120	940
GUATEMALA	2 946	820	-	2 262	684	340	480	3 766
GUINEA	735	205	-	565	170	85	120	940
GUINEA-BISSAU	735	205	-	565	170	85	120	940
GUYANA	1 473	410	1 643	-	-	-	240	240
HAITI	735	205	-	565	170	85	120	940
HONDURAS	1 473	410	1 131	-	342	170	240	752
HUNGARY	7 183	8 110	10 753	-	-	-	4 540	4 540
ICELAND	5 129	6 148	7 679	-	-	-	3 598	3 598
INDIA	12 656	15 001	18 946	-	-	-	8 711	8 711
INDONESIA	5 129	6 315	5 129	-	-	2 550	3 765	6 315
IRAN (ISLAMIC REPUBLIC OF)	101 635	29 611	-	78 036	23 599	11 730	17 881	131 246
IRAQ	17 676	5 085	-	13 572	4 104	2 040	3 045	22 761
IRELAND	30 779	36 890	46 079	-	-	-	21 590	21 590
ISRAEL	8 269	8 940	8 196	-	73	3 570	5 370	9 013
ITALY	682 290	842 625	1 021 440	-	-	-	503 475	503 475
JAMAICA	344	410	514	-	-	-	240	240
JAPAN	3 806 291	2 421 054	4 773 591	-	-	-	1 453 754	1 453 754
JORDAN	342	410	512	-	-	-	240	240
KENYA	1 473	410	-	1 131	342	170	240	1 883
KUWAIT	9 919	11 225	14 849	-	-	-	6 295	6 295
LAO PEOPLE'S DEMOCRATIC REPUBLIC	333	205	163	-	170	85	120	375
LEBANON	1 473	410	1 131	-	342	170	240	752
LESOTHO	170	205	255	-	-	-	120	120
LIBERIA	1 473	410	-	1 131	342	170	240	1 883
LIBYAN ARAB JAMAHIRIYA	41 243	10 815	-	31 666	9 577	4 760	6 055	52 058
LIECHTENSTEIN	1 686	2 107	2 593	-	-	-	1 200	1 200
LUXEMBOURG	10 260	12 296	15 360	-	-	-	7 196	7 196
MADAGASCAR	1 473	410	-	1 131	342	170	240	1 883

SCHEDULE 16.4 (continued)

Member States	Contributions payable as at 1 January 1991 a/	Assessments in 1991 b/c/d/	Collections in 1991	Contributions outstanding for the period: 7 November 89 to 7 November 90	7 November 90 to 7 May 91	7 May 91 to 7 November 91	7 November 91 to 30 April 92	Total
MALAWI	333	205	-	163	170	85	120	538
MALAYSIA	3 762	4 674	5 632	-	-	-	2 804	2 804
MALDIVES	170	205	255	-	-	-	120	120
MALI	735	205	-	565	170	85	120	940
MALTA	342	410	512	-	-	-	240	240
MARSHALL ISLANDS	-	220	-	-	27	19	174	220
MAURITANIA	832	205	-	662	170	85	120	1 037
MAURITIUS	1 473	410	-	1 131	342	170	240	1 883
MEXICO	32 150	37 537	48 130	-	-	-	21 557	21 557
MICRONESIA (FEDERATED STATES OF)	-	220	-	-	27	19	174	220
MONGOLIA	669	410	441	-	228	170	240	638
MOROCCO	2 676	1 473	3 356	-	-	-	793	793
MOZAMBIQUE	735	205	-	565	170	85	120	940
MYANMAR	170	205	255	-	-	-	120	120
NAMIBIA	230	218	243	-	-	85	120	205
NEPAL	170	205	255	-	-	-	120	120
NETHERLANDS	282 149	325 725	422 399	-	-	-	185 475	185 475
NEW ZEALAND	41 041	49 186	61 441	-	-	-	28 786	28 786
NICARAGUA	1 473	410	-	1 131	342	170	240	1 883
NIGER	735	205	-	565	170	85	120	940
NIGERIA	29 458	8 198	-	22 618	6 840	3 400	4 798	37 656
NORWAY	94 040	112 721	140 790	-	-	-	65 971	65 971
OMAN	684	985	1 024	-	-	-	645	645
PAKISTAN	4 014	2 460	4 014	-	-	1 020	1 440	2 460
PANAMA	2 946	820	2 262	-	684	340	480	1 504
PAPUA NEW GUINEA	735	205	-	565	170	85	120	940
PARAGUAY	4 419	1 064	4 419	-	-	510	554	1 064
PERU	8 839	2 460	9 859	-	-	-	1 440	1 440
PHILIPPINES	13 257	3 359	5 943	4 235	3 079	1 530	1 829	10 673
POLAND	19 154	21 463	28 674	-	-	-	11 943	11 943
PORTUGAL	6 156	7 710	6 156	-	-	3 060	4 650	7 710
QATAR	7 364	2 050	-	5 654	1 710	850	1 200	9 414
REPUBLIC OF KOREA	-	15 145	-	-	1 830	1 303	12 012	15 145
ROMANIA	6 498	7 456	9 728	-	-	-	4 226	4 226
RUSSIAN FEDERATION	4 086 796	2 429 130	-	2 005 187	2 081 609	1 031 286	1 397 844	6 515 926
RWANDA	735	205	-	565	170	85	120	940
SAINT KITTS AND NEVIS	735	205	-	565	170	85	120	940
SAINT LUCIA	170	205	255	-	-	-	120	120
SAINT VINCENT AND THE GRENADINES	735	205	-	565	170	85	120	940
SAMOA	735	205	-	565	170	85	120	940
SAO TOME AND PRINCIPE	735	205	-	565	170	85	120	940
SAUDI ARABIA	34 885	40 817	34 885	-	-	17 340	23 477	40 817
SENEGAL	735	205	166	399	170	85	120	774
SEYCHELLES	735	205	565	-	170	85	120	375
SIERRA LEONE	832	205	-	662	170	85	120	1 037
SINGAPORE	3 762	4 674	5 632	-	-	-	2 804	2 804
SOLOMON ISLANDS	735	205	-	565	170	85	120	940

SCHEDULE 16.4 (concluded)

Member States	Contributions payable as at 1 January 1991 a/	Assessments in 1991 b/c/d/	Collections in 1991	Contributions outstanding for the period: 7 November 89 to 7 November 90	7 November 90 to 7 May 91	7 May 91 to 7 November 91	7 November 91 to 30 April 92	Total
SOMALIA	735	205	-	565	170	85	120	940
SOUTH AFRICA	331 412	88 910	-	254 463	76 949	38 250	50 660	420 322
SPAIN	236 787	354 552	369 387	-	-	-	221 952	221 952
SRI LANKA	342	410	512	-	-	-	240	240
SUDAN	735	205	-	565	170	85	120	940
SURINAME	735	205	-	565	170	85	120	940
SWAZILAND	669	410	669	-	-	170	240	410
SWEDEN	206 910	239 696	309 760	-	-	-	136 846	136 846
SYRIAN ARAB REPUBLIC	5 892	1 640	-	4 524	1 368	680	960	7 532
THAILAND	3 420	4 264	5 120	-	-	-	2 564	2 564
TOGO	832	205	-	662	170	85	120	1 037
TRINIDAD AND TOBAGO	7 364	2 050	-	5 654	1 710	850	1 200	9 414
TUNISIA	2 007	1 229	-	981	1 026	510	719	3 236
TURKEY	21 407	12 289	26 847	-	-	-	6 849	6 849
UGANDA	735	205	-	565	170	85	120	940
UKRAINE	418 090	250 381	-	204 340	213 750	106 250	144 131	668 471
UNITED ARAB EMIRATES	27 985	8 120	-	21 487	6 498	3 230	4 890	36 105
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	1 012 695	1 226 477	1 514 512	-	-	-	724 660	724 660
UNITED REPUBLIC OF TANZANIA	735	205	-	565	170	85	120	940
UNITED STATES OF AMERICA	5 390 551	6 502 757	8 124 220	-	-	-	3 769 088	3 769 088
URUGUAY	5 892	1 640	2 144	2 380	1 368	680	960	5 388
VANUATU	735	205	-	565	170	85	120	940
VENEZUELA	38 958	22 037	48 648	-	-	-	12 347	12 347
VIET NAM	1 473	410	-	1 131	342	170	240	1 883
YEMEN f/	1 351	205	-	1 130	221	85	120	1 556
YUGOSLAVIA	67 755	18 193	-	52 023	15 732	7 820	10 373	85 948
ZAIRE	1 473	410	1 643	-	-	-	240	240
ZAMBIA	669	410	-	327	342	170	240	1 079
ZIMBABWE	1 470	327	1 640	-	-	-	157	157
TOTAL	22 320 617	20 776 772	24 231 170	2 877 783	2 562 293	1 304 764	12 121 379	18 866 219

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a/ See ST/ADM/SER.B/345 for 1990 data.

b/ Credit to Member States representing their respective share in the unencumbered balance of $5,400,400 gross ($5,398,800 net) in respect of the period 7 November 1990 to 7 May 1991 has been applied against the apportionment for the period 7 May 1991 to 7 November 1991.

c/ Covers mandate periods from 7 May 1991 to 30 April 1992. Assessment notices for the mandate period 7 November 1991 to 30 April 1992 were circulated to Member States in January 1992.

d/ Represents net assessment for the period as specified in footnote c above after staff assessment has been applied in accordance with General Assembly resolution 973 (x) of 15 December 1955.

e/ Through accession of the German Democratic Republic to the Federal Republic of Germany with effect from 3 October 1990, the two German States have united to form one sovereign State. As from the date of unification, the Federal Republic of Germany acts in the United Nations under the designation of "Germany".

f/ Following the merger on 22 May 1990 of the People's Democratic Republic of Yemen and the Yemen Arab Republic, the two States have been represented in the Organization as a single Member, with the name "Yemen".

STATEMENT XVII

UNITED NATIONS IRAQ-KUWAIT OBSERVATION MISSION a/

I. Statement of cumulative income and expenditure for the period 9 April 1991 to 8 April 1992 as at 31 December 1991

(United States dollars)

	9 April 1991 to 8 October 1991	9 October 1991 to 8 April 1992	Total
Income b/			
General Assembly appropriation	60 977 000	33 600 000	94 577 000
Interest income	237 608	106 751	344 359
Miscellaneous income	28 472	12 792	41 264
Total, income	61 243 080	33 719 543	94 962 623
Less: Expenditure (schedules 17.1 and 17.2)	55 819 200	10 070 986	65 890 186
Excess of income over expenditure b/	5 423 880	23 648 557	29 072 437

II. Statement of assets and liabilities as at 31 December 1991

(United States dollars)

		1991
Assets		
Cash		12 827 010
Assessed contributions unpaid b/ c/	(schedule 17.3)	41 332 939
Accounts receivable		318 692
Deferred charges		40 711
Total, assets		54 519 352
Liabilities		
Accounts payable - other d/		1 411 355
Unliquidated obligations for the period 9 April 1991 to 8 October 1991	(schedule 17.1)	11 309 217
Unliquidated obligations for the period 9 October 1991 to 8 April 1992	(schedule 17.2)	1 399 629
Due to United Nations General Fund	(note 6)	11 326 714
Total, liabilities		25 446 915
Fund balance		
Balance as at 1 January 1990		-
Add: Excess of income over expenditure for the period 9 April 1991 to 8 April 1992 as at 31 December 1991		29 072 437
Balance as at 31 December 1991 b/		29 072 437
Total, liabilities and fund balance		54 519 352

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a/ See note 1 (s).

b/ Includes assessed contributions unpaid irrespective of collectibility.

c/ See annex 1.

d/ Includes $1,000,000 due to Trust Fund in support of United Nations Peacemaking and Peace-keeping activities.

The accompanying notes are an integral part of the financial statements.

SCHEDULE 17.1

UNITED NATIONS IRAQ-KUWAIT OBSERVATION MISSION

Schedule of expenditure for the period 9 April 1991 to 8 October 1991 as at 31 December 1991

(United States dollars)

	Allotments	Disbursements	Unliquidated obligations	Total
LOCAL AREA AND BACKSTOPPING COSTS				
United Nations daily allowance to troops	9 143 000	9 110 017	33 000	9 143 017
Staff and other personnel costs	7 185 800	7 054 935	130 878	7 185 813
Travel and subsistence of military personnel	1 018 600	364 848	653 700	1 018 548
Rations	839 300	659 311	179 970	839 281
Rental, maintenance and construction of premises	6 295 100	5 799 444	495 701	6 295 145
Rental of aircraft	4 902 500	3 513 780	1 388 739	4 902 519
Communications	7 038 400	6 382 535	655 826	7 038 361
FORCE-WIDE EQUIPMENT AND SUPPLIES				
Purchase of transportation equipment	2 985 800	2 156 041	829 797	2 985 838
Purchase of other equipment	3 658 700	2 067 645	1 591 013	3 658 658
Maintenance and operation of motor transport	943 700	535 568	408 054	943 622
Supplies and services	1 988 800	1 412 085	576 737	1 988 822
Freight, cartage and express	314 300	228 907	85 412	314 319
Reimbursement for cost of depreciation for contingent-owned heavy equipment and reimbursement for supplies	1 110 000	-	1 110 000	1 110 000
PROGRAMME SUPPORT	829 000	829 000	-	829 000
ROTATION OF CONTINGENTS	2 458 700	814 339	1 644 356	2 458 695
DEATH AND DISABILITY AWARDS	1 512 700	-	1 512 716	1 512 716
WELFARE	60 800	47 458	13 318	60 776
PAYMENT FOR TROOP COSTS				
Pay and allowances for troops	3 309 100	3 309 146	-	3 309 146
Usage factor for personal clothing, gear and equipment	224 900	224 924	-	224 924
TOTAL	55 819 200	44 509 983	11 309 217	55 819 200

SCHEDULE 17.2

UNITED NATIONS IRAQ-KUWAIT OBSERVATION MISSION

Schedule of expenditure for the period 9 October 1991 to 8 April 1992 as at 31 December 1991

(United States dollars)

	Allotments	Disbursements	Unliquidated obligations	Total
LOCAL AREA AND BACKSTOPPING COSTS				
United Nations daily allowance to troops	9 118 100	3 951 379	-	3 951 379
Staff and other personnel costs	9 035 000	3 274 088	88 420	3 362 508
Travel and subsistence of military personnel	2 683 000	99 287	75 696	174 983
Rations	582 500	52 957	-	52 957
Rental, maintenance and construction of premises	909 900	87 394	-	87 394
Rental of aircraft	2 932 200	68 814	144 100	212 914
Maintenance and operation of marine vessels	-	-	-	-
Communications	571 500	27 363	91 943	119 306
FORCE-WIDE EQUIPMENT AND SUPPLIES				
Purchase of transportation equipment	276 000	-	-	-
Purchase of other equipment	2 884 700	111 731	143 571	255 302
Maintenance and operation of motor transport	676 100	60 352	-	60 352
Supplies and services	976 000	185 848	32 304	218 152
Freight, cartage and express	90 000	11 370	-	11 370
Reimbursement for cost of depreciation for contingent-owned heavy equipment and reimbursement for supplies	150 000	-	-	-
INFORMATION SYSTEM DEVELOPMENT	120 000	-	120 000	120 000
PROGRAMME SUPPORT	687 100	315 390	-	315 390
ROTATION OF CONTINGENTS	-	-	-	-
DEATH AND DISABILITY AWARDS	750 000	-	-	-
WELFARE	32 800	3 879	-	3 879
PAYMENT FOR TROOP COSTS				
Pay and allowances for troops	1 055 400	395 409	659 991	1 055 400
Usage factor for personal clothing, gear and equipment	69 700	26 096	43 604	69 700
TOTAL	33 600 000	8 671 357	1 399 629	10 070 986

SCHEDULE 17.3

UNITED NATIONS IRAQ-KUWAIT OBSERVATION MISSION

Schedule of assessed contributions unpaid as at 31 December 1991

(United States dollars)

Member States	Contributions payable as at 1 January 1991	Assessments in 1991 a/	Collections in 1991	Contributions outstanding for the period 9 April 1991 to 8 October 1991	Contributions outstanding for the period 9 October 1991 to 8 April 1992	Contributions outstanding for the period Total
AFGHANISTAN	-	926	-	600	326	926
ALBANIA	-	1 852	-	1 200	652	1 852
ALGERIA	-	28 143	18 000	-	10 143	10 143
ANGOLA	-	926	-	600	326	926
ANTIGUA AND BARBUDA	-	926	600	-	326	326
ARGENTINA	-	119 102	-	79 200	39 902	119 102
AUSTRALIA	-	1 443 782	942 000	-	501 782	501 782
AUSTRIA	-	687 267	444 000	-	243 267	243 267
BAHAMAS	-	3 706	-	2 400	1 306	3 706
BAHRAIN	-	4 060	2 400	-	1 660	1 660
BANGLADESH	-	926	-	600	326	926
BARBADOS	-	1 852	1 200	-	652	652
BELARUS	-	302 166	-	198 000	104 166	302 166
BELGIUM	-	1 064 415	702 000	-	362 415	362 415
BELIZE	-	926	600	-	326	326
BENIN	-	926	-	600	326	926
BHUTAN	-	926	641	-	285	285
BOLIVIA	-	1 852	-	1 200	652	1 852
BOTSWANA	-	926	600	-	326	326
BRAZIL	-	273 587	50 000	124 000	99 587	223 587
BRUNEI DARUSSALAM	-	7 059	4 800	-	2 259	2 259
BULGARIA	-	27 083	-	18 000	9 083	27 083
BURKINA FASO	-	926	-	600	326	926
BURUNDI	-	926	-	600	326	926
CAMBODIA	-	1 852	-	1 200	652	1 852
CAMEROON	-	1 852	1 200	-	652	652
CANADA	-	2 865 964	1 854 000	-	1 011 964	1 011 964
CAPE VERDE	-	926	-	600	326	926
CENTRAL AFRICAN REPUBLIC	-	926	-	600	326	926
CHAD	-	926	-	600	326	926
CHILE	-	14 822	9 600	-	5 222	5 222
CHINA	-	887 986	578 325	-	309 661	309 661
COLOMBIA	-	25 585	25 585	-	-	-
COMOROS	-	926	-	600	326	926
CONGO	-	1 852	-	1 200	652	1 852
COSTA RICA	-	3 353	-	2 400	953	3 353
COTE D'IVOIRE	-	3 706	-	2 400	1 306	3 706
CUBA	-	16 673	10 800	-	5 873	5 873
CYPRUS	-	3 706	-	2 400	1 306	3 706

SCHEDULE 17.3 (continued)

Member States	Contributions payable as at 1 January 1991	Assessments in 1991 a/	Collections in 1991	Contributions outstanding for the period		
				9 April 1991 to 8 October 1991	9 October 1991 to 8 April 1992	Total
CZECHOSLOVAKIA	-	591 974	396 000	-	195 974	195 974
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA	-	2 599	-	667	1 932	2 599
DENMARK	-	632 123	414 000	-	218 123	218 123
DJIBOUTI	-	926	-	600	326	926
DOMINICA	-	926	-	600	326	926
DOMINICAN REPUBLIC	-	5 206	-	3 600	1 606	5 206
ECUADOR	-	5 560	-	3 600	1 960	5 560
EGYPT	-	12 968	-	8 400	4 568	12 968
EL SALVADOR	-	1 852	-	1 200	652	1 852
EQUATORIAL GUINEA	-	926	-	600	326	926
ETHIOPIA	-	926	600	-	326	326
FIJI	-	1 852	1 200	-	652	652
FINLAND	-	483 032	306 000	-	177 032	177 032
FRANCE	-	6 979 205	4 554 308	-	2 424 897	2 424 897
GABON	-	5 206	3 600	-	1 606	1 606
GAMBIA	-	926	-	600	326	926
GERMANY b/	-	8 594 755	5 616 000	-	2 978 755	2 978 755
GHANA	-	1 852	1 200	-	652	652
GREECE	-	72 343	48 000	-	24 343	24 343
GRENADA	-	926	-	600	326	926
GUATEMALA	-	3 706	-	2 400	1 306	3 706
GUINEA	-	926	-	600	326	926
GUINEA-BISSAU	-	926	-	600	326	926
GUYANA	-	1 852	1 200	-	652	652
HAITI	-	926	-	600	326	926
HONDURAS	-	1 852	-	1 200	652	1 852
HUNGARY	-	37 848	25 200	-	12 648	12 648
ICELAND	-	27 791	18 000	-	9 791	9 791
INDIA	-	68 197	44 400	-	23 797	23 797
INDONESIA	-	28 143	-	18 000	10 143	28 143
IRAN (ISLAMIC REPUBLIC OF)	-	130 662	-	82 800	47 862	130 662
IRAQ	-	22 585	-	14 400	8 185	22 585
IRELAND	-	166 743	108 000	-	58 743	58 743
ISRAEL	-	39 613	25 200	-	14 413	14 413
ITALY	-	3 749 112	2 394 000	-	1 355 112	1 355 112
JAMAICA	-	1 852	-	1 200	652	1 852
JAPAN	-	10 730 800	6 828 000	-	3 902 800	3 902 800
JORDAN	-	1 852	1 200	-	652	652
KENYA	-	1 852	-	1 200	652	1 852
KUWAIT	-	52 317	34 800	-	17 517	17 517
LAO PEOPLE'S DEMOCRATIC REPUBLIC	-	926	-	600	326	926
LEBANON	-	1 852	-	1 200	652	1 852
LESOTHO	-	926	600	-	326	326
LIBERIA	-	1 852	-	1 200	652	1 852

SCHEDULE 17.3 (continued)

Member States	Contributions payable as at 1 January 1991	Assessments in 1991 a/	Collections in 1991	Contributions outstanding for the period		
				9 April 1991 to 8 October 1991	9 October 1991 to 8 April 1992	Total
LIBYAN ARAB JAMAHIRIYA	-	50 462	-	33 600	16 862	50 462
LIECHTENSTEIN	-	9 261	6 000	-	3 261	3 261
LUXEMBOURG	-	55 582	36 000	-	19 582	19 582
MADAGASCAR	-	1 852	-	1 200	652	1 852
MALAWI	-	926	-	600	326	926
MALAYSIA	-	20 734	13 200	-	7 534	7 534
MALDIVES	-	926	600	-	326	326
MALI	-	926	-	600	326	926
MALTA	-	1 852	1 200	-	652	652
MARSHALL ISLANDS	-	519	-	133	386	519
MAURITANIA	-	926	-	600	326	926
MAURITIUS	-	1 852	-	1 200	652	1 852
MEXICO	-	172 036	94 990	17 810	59 236	77 046
MICRONESIA (FEDERATED STATES OF)	-	519	-	133	386	519
MONGOLIA	-	1 852	-	1 200	652	1 852
MOROCCO	-	7 059	-	4 800	2 259	7 059
MOZAMBIQUE	-	926	-	600	326	926
MYANMAR	-	926	600	-	326	326
NAMIBIA	-	926	-	600	326	926
NEPAL	-	926	600	-	326	326
NETHERLANDS	-	1 502 001	1 502 001	-	-	-
NEW ZEALAND	-	222 324	199 200	-	23 124	23 124
NICARAGUA	-	1 852	-	1 200	652	1 852
NIGER	-	926	-	600	326	926
NIGERIA	-	37 054	24 000	-	13 054	13 054
NORWAY	-	509 494	509 494	-	-	-
OMAN	-	4 060	2 400	-	1 660	1 660
PAKISTAN	-	11 116	-	7 200	3 916	11 116
PANAMA	-	3 706	-	2 400	1 306	3 706
PAPUA NEW GUINEA	-	926	-	600	326	926
PARAGUAY	-	5 206	-	3 600	1 606	5 206
PERU	-	11 116	7 200	-	3 916	3 916
PHILIPPINES	-	15 967	-	10 800	5 167	15 967
POLAND	-	100 575	67 200	-	33 375	33 375
PORTUGAL	-	34 056	-	21 600	12 456	34 056
QATAR	-	9 264	6 000	-	3 264	3 264
REPUBLIC OF KOREA	-	35 860	-	9 200	26 660	35 860
ROMANIA	-	34 495	22 800	-	11 695	11 695
RUSSIAN FEDERATION	-	11 116 913	-	7 279 664	3 837 249	11 116 913
RWANDA	-	926	-	600	326	926
SAINT KITTS AND NEVIS	-	926	-	600	326	926
SAINT LUCIA	-	926	600	-	326	326
SAINT VINCENT AND THE GRENADINES	-	926	-	600	326	926
SAMOA	-	926	-	600	326	926
SAO TOME AND PRINCIPE	-	926	-	600	326	926

SCHEDULE 17.3 (concluded)

Member States	Contributions payable as at 1 January 1991	Assessments in 1991 a/	Collections in 1991	Contributions outstanding for the period		
				9 April 1991 to 8 October 1991	9 October 1991 to 8 April 1992	Total
SAUDI ARABIA	-	186 857	122 400	-	64 457	64 457
SENEGAL	-	926	-	600	326	926
SEYCHELLES	-	926	600	-	326	326
SIERRA LEONE	-	926	-	600	326	926
SINGAPORE	-	20 734	13 200	-	7 534	7 534
SOLOMON ISLANDS	-	926	-	600	326	926
SOMALIA	-	926	-	600	326	926
SOUTH AFRICA	-	409 797	-	270 000	139 797	409 797
SPAIN	-	1 519 258	936 000	-	583 258	583 258
SRI LANKA	-	1 852	1 200	-	652	652
SUDAN	-	926	-	600	326	926
SURINAME	-	926	-	600	326	926
SWAZILAND	-	1 852	-	1 200	652	1 852
SWEDEN	-	1 103 233	726 000	-	377 233	377 233
SYRIAN ARAB REPUBLIC	-	7 411	-	4 800	2 611	7 411
THAILAND	-	18 881	-	12 000	6 881	18 881
TOGO	-	926	-	600	326	926
TRINIDAD AND TOBAGO	-	9 264	-	6 000	3 264	9 264
TUNISIA	-	5 560	3 600	-	1 960	1 960
TURKEY	-	57 521	38 400	-	19 121	19 121
UGANDA	-	926	-	600	326	926
UKRAINE	-	1 145 585	-	750 000	395 585	1 145 585
UNITED ARAB EMIRATES	-	35 908	-	22 800	13 108	35 908
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	-	5 504 104	3 542 240	-	1 961 864	1 961 864
UNITED REPUBLIC OF TANZANIA	-	926	-	600	326	926
UNITED STATES OF AMERICA	-	28 726 190	18 521 240	-	10 204 950	10 204 950
URUGUAY	-	7 411	-	4 800	2 611	7 411
VANUATU	-	926	-	600	326	926
VENEZUELA	-	102 780	36 281	32 119	34 380	66 499
VIET NAM	-	1 852	-	1 200	652	1 852
YEMEN c/	-	926	-	600	326	926
YUGOSLAVIA	-	83 812	-	55 200	28 612	83 812
ZAIRE	-	1 852	1 200	-	652	652
ZAMBIA	-	1 852	-	1 200	652	1 852
ZIMBABWE	-	1 676	-	1 200	476	1 676
TOTAL	-	93 237 244	51 904 305	9 158 126	32 174 813	41 332 939

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a/ Represents net assessment for the period 9 April 1991 to 8 April 1992 after staff assessment has been applied in accordance with General Assembly resolution 973 (X) of 15 December 1955.

b/ Through accession of the German Democratic Republic to the Federal Republic of Germany with effect from 3 October 1990, the two German States have united to form one sovereign State. As from the date of unification, the Federal Republic of Germany acts in the United Nations under the designation of "Germany".

c/ Following the merger on 22 May 1990 of the People's Democratic Republic of Yemen and the Yemen Arab Republic, the two States have been represented in the Organization as a single member, with the name "Yemen".

STATEMENT XVIII

UNITED NATIONS MISSION FOR THE REFERENDUM IN WESTERN SAHARA a/

I. Statement of cumulative income and expenditure for the period 17 May 1991 to 31 January 1992 as at 31 December 1991

(United States dollars)

		17 May 1991 to 31 January 1992
Income b/		
General Assembly appropriation		143 000 000
Interest income		338 611
Miscellaneous income		24 945
Total, income		143 363 556
Less: Expenditure	(schedule 18.1)	52 793 922
Excess of income over expenditure b/		90 569 634

II. Statement of assets and liabilities as at 31 December 1991

(United States dollars)

		1991
Assets		
Cash		40 317 371
Assessed contributions unpaid b/ c/	(schedule 18.2)	55 365 653
Accounts receivable		286 639
Deferred charges		186 457
Due from United Nations General Fund	(note 6)	2 926 001
Total, assets		99 082 121
Liabilities		
Accounts payable to Member States		215 279
Accounts payable - other		912 142
Unliquidated obligations for the period 17 May 1991 to 31 January 1992	(schedule 18.1)	7 385 066
Total, liabilities		8 512 487
Fund balance		
Balance as at 17 May 1991		-
Add: Excess of income over expenditure for the period 17 May 1991 to 31 January 1992 as at 31 December 1991		90 569 634
Balance as at 31 December 1991 b/		90 569 634
Total, liabilities and fund balance		99 082 121

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a/ See note 1 (s).

b/ Includes assessed contributions unpaid irrespective of collectibility.

c/ See annex I.

The accompanying notes are an integral part of the financial statements.

SCHEDULE 18.1

UNITED NATIONS MISSION FOR THE REFERENDUM IN WESTERN SAHARA

Schedule of expenditure for the period 17 May 1991 to 31 January 1992 as at 31 December 1991

(United States dollars)

	Allotments	Disbursements	Unliquidated obligations	Total
LOCAL AREA AND BACKSTOPPING COSTS				
United Nations daily allowance to troops	91 000	-	-	-
Staff and other personnel cost	31 013 000	4 382 919	116 624	4 499 543
Travel and subsistence of military personnel	9 651 000	2 040 074	489 336	2 529 410
Rations	1 000 000	57 426	106 000	163 426
Rental, maintenance and construction of premises	27 581 000	12 439 479	1 853 755	14 293 234
Rental of aircraft	16 675 000	2 610 505	1 260 158	3 870 663
Communications	1 149 000	95 521	531 012	626 533
FORCE-WIDE EQUIPMENT AND SUPPLIES				
Purchase of transportation equipment	20 513 000	8 871 707	1 171 439	10 043 146
Purchase of other equipment	16 008 000	10 056 510	748 811	10 805 321
Maintenance and operation of motor transport	2 936 000	55 078	216 283	271 361
Supplies and services	5 282 000	1 600 502	686 185	2 286 687
Freight, cartage and express	2 531 000	938 130	96 104	1 034 234
PROGRAMME SUPPORT	2 023 000	1 785 000	-	1 785 000
ROTATION OF CONTINGENTS	2 837 000	467 271	109 359	576 630
WELFARE	32 000	8 734	-	8 734
PAYMENT FOR TROOP COSTS				
Pay and allowances for troops	3 435 000	-	-	-
Usage factor for personal clothing, gear and equipment	243 000	-	-	-
TOTAL	143 000 000	45 408 856	7 385 066	52 793 922

SCHEDULE 18.2

UNITED NATIONS MISSION FOR THE REFERENDUM IN WESTERN SAHARA

Schedule of assessed contributions unpaid as at 31 December 1991

(United States dollars)

Member States	Assessments in 1991 a/ b/	Collections in 1991	Contributions outstanding for the period 17 May 1991 to 31 January 1992
AFGHANISTAN	1 400	-	1 400
ALBANIA	2 800	-	2 800
ALGERIA	42 000	42 000	-
ANGOLA	1 400	-	1 400
ANTIGUA AND BARBUDA	1 400	1 400	-
ARGENTINA	184 800	-	184 800
AUSTRALIA	2 198 000	2 198 000	-
AUSTRIA	1 036 000	1 036 000	-
BAHAMAS	5 600	2 557	3 043
BAHRAIN	5 600	5 600	-
BANGLADESH	1 400	-	1 400
BARBADOS	2 800	2 800	-
BELARUS	462 000	-	462 000
BELGIUM	1 638 000	-	1 638 000
BELIZE	1 400	-	1 400
BENIN	1 400	-	1 400
BHUTAN	1 400	-	1 400
BOLIVIA	2 800	-	2 800
BOTSWANA	1 400	1 400	-
BRAZIL	406 000	100 000	306 000
BRUNEI DARUSSALAM	11 200	11 200	-
BULGARIA	42 000	42 000	-
BURKINA FASO	1 400	-	1 400
BURUNDI	1 400	-	1 400
CAMBODIA	2 800	-	2 800
CAMEROON	2 800	2 800	-

SCHEDULE 18.2 (continued)

Member States	Assessments in 1991 a/ b/	Collections in 1991	Contributions outstanding for the period 17 May 1991 to 31 January 1992
CANADA	4 326 000	4 326 000	-
CAPE VERDE	1 400	-	1 400
CENTRAL AFRICAN REPUBLIC	1 400	-	1 400
CHAD	1 400	-	1 400
CHILE	22 400	-	22 400
CHINA	1 349 425	1 349 425	-
COLOMBIA	39 200	39 200	-
COMOROS	1 400	-	1 400
CONGO	2 800	-	2 800
COSTA RICA	5 600	-	5 600
COTE D'IVOIRE	5 600	-	5 600
CUBA	25 200	13 688	11 512
CYPRUS	5 600	5 600	-
CZECHOSLOVAKIA	924 000	924 000	-
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA	1 556	-	1 556
DENMARK	966 000	966 000	-
DJIBOUTI	1 400	-	1 400
DOMINICA	1 400	-	1 400
DOMINICAN REPUBLIC	8 400	-	8 400
ECUADOR	8 400	-	8 400
EGYPT	19 600	-	19 600
EL SALVADOR	2 800	-	2 800
EQUATORIAL GUINEA	1 400	-	1 400
ETHIOPIA	1 400	1 400	-
FIJI	2 800	2 800	-
FINLAND	714 000	714 000	-
FRANCE	10 626 720	10 626 720	-
GABON	8 400	8 400	-
GAMBIA	1 400	-	1 400
GERMANY	13 104 000	13 104 000	-
GHANA	2 800	2 800	-

SCHEDULE 18.2 (continued)

Member States	Assessments in 1991 a/ b/	Collections in 1991	Contributions outstanding for the period 17 May 1991 to 31 January 1992
GREECE	112 000	112 000	-
GRENADA	1 400	-	1 400
GUATEMALA	5 600	-	5 600
GUINEA	1 400	-	1 400
GUINEA-BISSAU	1 400	-	1 400
GUYANA	2 800	2 800	-
HAITI	1 400	-	1 400
HONDURAS	2 800	-	2 800
HUNGARY	58 800	-	58 800
ICELAND	42 000	42 000	-
INDIA	103 600	103 600	-
INDONESIA	42 000	-	42 000
IRAN (ISLAMIC REPUBLIC OF)	193 200	-	193 200
IRAQ	33 600	-	33 600
IRELAND	252 000	252 000	-
ISRAEL	58 800	58 800	-
ITALY	5 586 000	5 586 000	-
JAMAICA	2 800	-	2 800
JAPAN	15 932 000	15 932 000	-
JORDAN	2 800	2 800	-
KENYA	2 800	-	2 800
KUWAIT	81 200	81 200	-
LAO PEOPLE'S DEMOCRATIC REPUBLIC	1 400	1 400	-
LEBANON	2 800	-	2 800
LESOTHO	1 400	923	477
LIBERIA	2 800	-	2 800
LIBYAN ARAB JAMAHIRIYA	78 400	-	78 400
LIECHTENSTEIN	14 000	14 000	-
LUXEMBOURG	84 000	84 000	-
MADAGASCAR	2 800	-	2 800
MALAWI	1 400	-	1 400

SCHEDULE 18.2 (continued)

Member States	Assessments in 1991 a/ b/	Collections in 1991	Contributions outstanding for the period 17 May 1991 to 31 January 1992
MALAYSIA	30 800	30 800	-
MALDIVES	1 400	-	1 400
MALI	1 400	-	1 400
MALTA	2 800	2 800	-
MARSHALL ISLANDS	311	-	311
MAURITANIA	1 400	1 385	15
MAURITIUS	2 800	-	2 800
MEXICO	263 200	210 233	52 967
MICRONESIA (FEDERATED STATES OF)	311	-	311
MONGOLIA	2 800	-	2 800
MOROCCO	11 200	11 200	-
MOZAMBIQUE	1 400	-	1 400
MYANMAR	1 400	1 400	-
NAMIBIA	1 400	-	1 400
NEPAL	1 400	1 400	-
NETHERLANDS	2 310 000	2 310 000	-
NEW ZEALAND	336 000	336 000	-
NICARAGUA	2 800	-	2 800
NIGER	1 400	-	1 400
NIGERIA	56 000	18 492	37 508
NORWAY	770 000	770 000	-
OMAN	5 600	5 600	-
PAKISTAN	16 800	16 800	-
PANAMA	5 600	-	5 600
PAPUA NEW GUINEA	1 400	-	1 400
PARAGUAY	8 400	-	8 400
PERU	16 800	16 800	-
PHILIPPINES	25 200	-	25 200
POLAND	156 800	156 800	-
PORTUGAL	50 400	23 022	27 378
QATAR	14 000	-	14 000
REPUBLIC OF KOREA	21 467	-	21 467

SCHEDULE 18.2 (continued)

Member States	Assessments in 1991 a/ b/	Collections in 1991	Contributions outstanding for the period 17 May 1991 to 31 January 1992
ROMANIA	53 200	53 200	-
RUSSIAN FEDERATION	16 985 883	-	16 985 883
RWANDA	1 400	-	1 400
SAINT KITTS AND NEVIS	1 400	-	1 400
SAINT LUCIA	1 400	1 400	-
SAINT VINCENT AND THE GRENADINES	1 400	-	1 400
SAMOA	1 400	-	1 400
SAO TOME AND PRINCIPE	1 400	-	1 400
SAUDI ARABIA	285 600	-	285 600
SENEGAL	1 400	-	1 400
SEYCHELLES	1 400	-	1 400
SIERRA LEONE	1 400	-	1 400
SINGAPORE	30 800	30 800	-
SOLOMON ISLANDS	1 400	-	1 400
SOMALIA	1 400	-	1 400
SOUTH AFRICA	630 000	-	630 000
SPAIN	2 184 000	2 184 000	-
SRI LANKA	2 800	2 800	-
SUDAN	1 400	-	1 400
SURINAME	1 400	-	1 400
SWAZILAND	2 800	-	2 800
SWEDEN	1 694 000	1 694 000	-
SYRIAN ARAB REPUBLIC	11 200	-	11 200
THAILAND	28 000	-	28 000
TOGO	1 400	-	1 400
TRINIDAD AND TOBAGO	14 000	-	14 000
TUNISIA	8 400	4 562	3 838
TURKEY	89 600	-	89 600
UGANDA	1 400	1 400	-
UKRAINE	1 750 000	-	1 750 000
UNITED ARAB EMIRATES	53 200	-	53 200

SCHEDULE 18.2 (concluded)

Member States	Assessments in 1991 a/ b/	Collections in 1991	Contributions outstanding for the period 17 May 1991 to 31 January 1992
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	8 265 226	8 265 226	-
UNITED REPUBLIC OF TANZANIA	1 400	356	1 044
UNITED STATES OF AMERICA	43 434 969	11 451 744	31 983 225
URUGUAY	11 200	-	11 200
VANUATU	1 400	-	1 400
VENEZUELA	159 600	159 600	-
VIET NAM	2 800	-	2 800
YEMEN	1 400	-	1 400
YUGOSLAVIA	128 800	-	128 800
ZAIRE	2 800	2 800	-
ZAMBIA	2 800	-	2 800
ZIMBABWE	2 800	1 282	1 518
TOTAL	140 934 868	85 569 215	55 365 653

a/ Covers mandate period from 17 May 1991 to 31 January 1992.

b/ Represents net assessment for the period as specified in footnote a above after staff assessment has been applied in accordance with General Assembly resolution 973 (X) of 15 December 1955.

STATEMENT XIX

UNITED NATIONS OBSERVER MISSION IN EL SALVADOR a/

I. Statement of cumulative income and expenditure for the period 1 July 1991 to 31 December 1991 as at 31 December 1991

(United States dollars)

		1 July 1991 to 31 December 1991
Income b/		
General Assembly appropriation		13 800 000
Interest income		29 540
Miscellaneous income		10 958
Total, income		13 840 498
Less: Expenditure	(schedule 19.1)	10 234 796
Excess of income over expenditure b/		3 605 702

II. Statement of assets and liabilities as at 31 December 1991

(United States dollars)

Assets		
Cash		3 329 260
Assessed contributions unpaid b/ c/	(schedule 19.2)	6 204 112
Accounts receivable		71 295
Deferred charges		30 153
Total, assets		9 634 820
Liabilities		
Accounts payable to Member States		145 015
Accounts payable - other		34 471
Unliquidated obligations for the period 1 July to 31 December 1991	(schedule 19.1)	2 109 447
Due to United Nations General Fund	(note 6)	3 740 185
Total, liabilities		6 029 118
Fund balance		
Balance as at 1 July 1991		-
Add: Excess of income over expenditure for the period 1 July 1991 to 31 December 1991		3 605 702
Balance as at 31 December 1991 b/		3 605 702
Total, liabilities and fund balance		9 634 820

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a/ See note 1 (s).

b/ Includes assessed contributions unpaid irrespective of collectibility.

c/ See annex I.

The accompanying notes are an integral part of the financial statements.

SCHEDULE 19.1

UNITED NATIONS OBSERVER MISSION IN EL SALVADOR

Schedule of expenditure for the period 1 July 1991 to 31 December 1991 as at 31 December 1991

(United States dollars)

	Allotments	Disbursements	Unliquidated obligations	Total
LOCAL AREA AND BACKSTOPPING COSTS				
Daily allowances to military observers	153 700	153 739	-	153 739
Daily allowances to civilian police	186 300	186 291	-	186 291
Staff and other personnel costs	3 848 900	3 725 553	120 553	3 846 106
Travel and subsistence of military personnel	56 200	23 057	33 139	56 196
Travel and subsistence of civilian police	98 100	61 035	37 042	98 077
Rental, maintenance and construction of premises	192 400	179 122	13 040	192 162
Communications	1 969 500	1 695 825	273 550	1 969 375
FORCE-WIDE EQUIPMENT AND SUPPLIES				
Purchase of transportation equipment	2 024 900	775 525	1 249 379	2 024 904
Purchase of other equipment	465 000	393 971	70 930	464 901
Maintenance and operation of motor transport	237 200	152 944	84 068	237 012
Supplies and services	269 800	213 774	55 790	269 564
Freight, cartage and express	42 400	20 513	21 856	42 369
PROGRAMME SUPPORT	544 000	544 000	-	544 000
DEATH AND DISABILITY AWARDS	150 100	-	150 100	150 100
TOTAL	10 238 500	8 125 349	2 109 447	10 234 796

SCHEDULE 19.2

UNITED NATIONS OBSERVER MISSION IN EL SALVADOR

Schedule of assessed contributions unpaid as at 31 December 1991

(United States dollars)

Member States	Assessments in 1991 a/	Collections in 1991	Contributions outstanding for the period 1 July 1991 to 31 December 1991
AFGHANISTAN	130	-	130
ALBANIA	260	-	260
ALGERIA	3 900	-	3 900
ANGOLA	130	-	130
ANTIGUA AND BARBUDA	130	130	-
ARGENTINA	17 160	-	17 160
AUSTRALIA	204 100	204 100	-
AUSTRIA	96 200	96 200	-
BAHAMAS	520	-	520
BAHRAIN	520	520	-
BANGLADESH	130	-	130
BARBADOS	260	260	-
BELARUS	42 900	-	42 900
BELGIUM	152 100	152 100	-
BELIZE	130	-	130
BENIN	130	-	130
BHUTAN	130	-	130
BOLIVIA	260	-	260
BOTSWANA	130	130	-
BRAZIL	37 700	37 700	-
BRUNEI DARUSSALAM	1 040	1 040	-
BULGARIA	3 900	-	3 900
BURKINA FASO	130	-	130
BURUNDI	130	-	130
CAMBODIA	260	-	260
CAMEROON	260	260	-
CANADA	401 700	401 700	-
CAPE VERDE	130	-	130

SCHEDULE 19.2 (continued)

Member States	Assessments in 1991 a/	Collections in 1991	Contributions outstanding for the period 1 July 1991 to 31 December 1991
CENTRAL AFRICAN REPUBLIC	130	-	130
CHAD	130	-	130
CHILE	2 080	-	2 080
CHINA	125 304	125 304	-
COLOMBIA	3 640	3 640	-
COMOROS	130	-	130
CONGO	260	-	260
COSTA RICA	520	-	520
COTE D'IVOIRE	520	-	520
CUBA	2 340	-	2 340
CYPRUS	520	520	-
CZECHOSLOVAKIA	85 800	85 800	-
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA	144	-	144
DENMARK	89 700	89 700	-
DJIBOUTI	130	-	130
DOMINICA	130	-	130
DOMINICAN REPUBLIC	780	-	780
ECUADOR	780	-	780
EGYPT	1 820	-	1 820
EL SALVADOR	260	-	260
EQUATORIAL GUINEA	130	-	130
ETHIOPIA	130	130	-
FIJI	260	260	-
FINLAND	66 300	66 300	-
FRANCE	986 767	986 767	-
GABON	780	780	-
GAMBIA	130	-	130
GERMANY b/	1 216 800	1 216 800	-
GHANA	260	260	-
GREECE	10 400	-	10 400
GRENADA	130	-	130
GUATEMALA	520	-	520
GUINEA	130	-	130
GUINEA-BISSAU	130	-	130
GUYANA	260	260	-

SCHEDULE 19.2 (continued)

Member States	Assessments in 1991 a/	Collections in 1991	Contributions outstanding for the period 1 July 1991 to 31 December 1991
HAITI	130	-	130
HONDURAS	260	-	260
HUNGARY	5 460	5 460	-
ICELAND	3 900	3 900	-
INDIA	9 620	9 620	-
INDONESIA	3 900	-	3 900
IRAN (ISLAMIC REPUBLIC OF)	17 940	-	17 940
IRAQ	3 120	-	3 120
IRELAND	23 400	23 400	-
ISRAEL	5 460	-	5 460
ITALY	518 700	518 700	-
JAMAICA	260	-	260
JAPAN	1 479 400	1 479 400	-
JORDAN	260	260	-
KENYA	260	-	260
KUWAIT	7 540	7 540	-
LAO PEOPLE'S DEMOCRATIC REPUBLIC	130	-	130
LEBANON	260	-	260
LESOTHO	130	130	-
LIBERIA	260	-	260
LIBYAN ARAB JAMAHIRIYA	7 280	-	7 280
LIECHTENSTEIN	1 300	1 300	-
LUXEMBOURG	7 800	7 800	-
MADAGASCAR	260	-	260
MALAWI	130	-	130
MALAYSIA	2 860	2 860	-
MALDIVES	130	130	-
MALI	130	-	130
MALTA	260	260	-
MARSHALL ISLANDS	29	-	29
MAURITANIA	130	-	130
MAURITIUS	260	-	260
MEXICO	24 440	24 440	-
MICRONESIA (FEDERATED STATES OF)	29	-	29
MONGOLIA	260	-	260

SCHEDULE 19.2 (continued)

Member States	Assessments in 1991 a/	Collections in 1991	Contributions outstanding for the period 1 July 1991 to 31 December 1991
MOROCCO	1 040	-	1 040
MOZAMBIQUE	130	-	130
MYANMAR	130	130	-
NAMIBIA	130	-	130
NEPAL	130	-	130
NETHERLANDS	214 500	214 500	-
NEW ZEALAND	31 200	31 200	-
NICARAGUA	260	-	260
NIGER	130	-	130
NIGERIA	5 200	-	5 200
NORWAY	71 500	71 500	-
OMAN	520	520	-
PAKISTAN	1 560	-	1 560
PANAMA	520	-	520
PAPUA NEW GUINEA	130	-	130
PARAGUAY	780	-	780
PERU	1 560	1 560	-
PHILIPPINES	2 340	-	2 340
POLAND	14 560	14 560	-
PORTUGAL	4 680	-	4 680
QATAR	1 300	-	1 300
REPUBLIC OF KOREA	1 993	-	1 993
ROMANIA	4 940	4 940	-
RUSSIAN FEDERATION	1 577 261	-	1 577 261
RWANDA	130	-	130
SAINT KITTS AND NEVIS	130	-	130
SAINT LUCIA	130	130	-
SAINT VINCENT AND THE GRENADINES	130	-	130
SAMOA	130	130	-
SAO TOME AND PRINCIPE	130	-	130
SAUDI ARABIA	26 520	-	26 520
SENEGAL	130	-	130
SEYCHELLES	130	-	130
SIERRA LEONE	130	-	130
SINGAPORE	2 860	2 860	-

SCHEDULE 19.2 (concluded)

Member States	Assessments in 1991 a/	Collections in 1991	Contributions outstanding for the period 1 July 1991 to 31 December 1991
SOLOMON ISLANDS	130	-	130
SOMALIA	130	-	130
SOUTH AFRICA	58 500	-	58 500
SPAIN	202 800	202 800	-
SRI LANKA	260	260	-
SUDAN	130	-	130
SURINAME	130	-	130
SWAZILAND	260	-	260
SWEDEN	157 300	157 300	-
SYRIAN ARAB REPUBLIC	1 040	-	1 040
THAILAND	2 600	-	2 600
TOGO	130	-	130
TRINIDAD AND TOBAGO	1 300	-	1 300
TUNISIA	780	-	780
TURKEY	8 320	-	8 320
UGANDA	130	-	130
UKRAINE	162 500	-	162 500
UNITED ARAB EMIRATES	4 940	-	4 940
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	767 485	767 485	-
UNITED REPUBLIC OF TANZANIA	130	-	130
UNITED STATES OF AMERICA	4 191 626	-	4 191 626
URUGUAY	1 040	-	1 040
VANUATU	130	-	130
VENEZUELA	14 820	14 820	-
VIET NAM	260	-	260
YEMEN c/	130	-	130
YUGOSLAVIA	11 960	-	11 960
ZAIRE	260	260	-
ZAMBIA	260	-	260
ZIMBABWE	260	260	-
Total	13 245 188	7 041 076	6 204 112

(Footnotes on following page)

(Footnotes to schedule 19.2)

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a/ Represents net assessment for the period 1 July 1991 to 31 December 1991 after staff assessment has been applied in accordance with General Assembly resolution 973 (X) of 15 December 1955.

b/ Through accession of the German Democratic Republic to the Federal Republic of Germany with effect from 3 October 1990, the two German States have united to form one sovereign State. As from the date of unification, the Federal Republic of Germany acts in the United Nations under the designation of "Germany".

c/ Following the merger on 22 May 1990 of the People's Democratic Republic of Yemen and the Yemen Arab Republic, the two States have been represented in the Organization as a single Member, with the name "Yemen".

STATEMENT XX

UNITED NATIONS ADVANCE MISSION IN CAMBODIA a/

I. Statement of cumulative income and expenditure for the period 1 November 1991 to 30 April 1992 as at 31 December 1991

(United States dollars)

		1 November 1991 to 30 April 1992
Income b/		
General Assembly appropriation		14 319 200
Miscellaneous income		1 133
Total, income		14 320 333
Less: Expenditure	(schedule 20.1)	4 082 419
Excess of income over expenditure b/		10 237 914

II. Statement of assets and liabilities as at 31 December 1991

(United States dollars)

		1991
Assets		
Cash		1 608 067
Assessed contributions unpaid b/ c/	(schedule 20.2)	13 419 054
Accounts receivable		683 546
Deferred charges		7 916
Total, assets		15 718 583
Liabilities		
Accounts payable to Member States		1 256 250
Unliquidated obligations for the period 1 November 1991 to 30 April 1992	(schedule 20.1)	1 005 711
Due to United Nations General Fund	(note 6)	3 218 708
Total, liabilities		5 480 669
Fund balance		
Balance as at 1 January 1990		-
Add: Excess of income over expenditure for the period 1 November 1991 to 30 April 1992 as at 31 December 1991		10 237 914
Balance as at 31 December 1991 b/		10 237 914
Total, liabilities and fund balance		15 718 583

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a/ See note 1 (s).

b/ Includes assessed contributions unpaid irrespective of collectibility.

c/ See annex I.

The accompanying notes are an integral part of the financial statements.

SCHEDULE 20.1

UNITED NATIONS ADVANCE MISSION IN CAMBODIA

Schedule of expenditure for the period 1 November 1991 to 30 April 1992 as at 31 December 1991

(United States dollars)

	Allotments	Disbursements	Unliquidated obligations	Total
LOCAL AREA AND BACKSTOPPING COSTS				
United Nations daily allowance to troops	1 510 000	-	190 000	190 000
Staff and other personnel costs	3 902 900	216 986	205 750	422 736
Travel and subsistence of military personnel	957 600	273 880	213 940	487 820
Rental, maintenance and construction of premises	679 000	7 382	40 000	47 382
Rental of aircraft	684 000	46 372	30 000	76 372
Communications	870 000	22 619	-	22 619
EQUIPMENT AND SUPPLIES				
Purchase of transportation equipment	2 288 700	1 402 384	115 638	1 518 022
Purchase of other equipment	1 671 400	904 210	59 268	963 478
Maintenance and operation of motor transport	325 000	9 996	20 000	29 996
Supplies and services	643 700	79 099	86 467	165 566
Freight, cartage and express	185 000	13 180	44 648	57 828
PROGRAMME SUPPORT	301 900	100 600	-	100 600
DEATH AND DISABILITY AWARDS	300 000	-	-	-
TOTAL	14 319 200	3 076 708	1 005 711	4 082 419

SCHEDULE 20.2

UNITED NATIONS ADVANCE MISSION IN CAMBODIA

Schedule of assessed contributions unpaid as at 31 December 1991

(United States dollars)

Member States	Contributions payable as at 1 January 1991	Assessments in 1991 a/	Collections in 1991	Contributions outstanding for the period 1 November 1991 to 30 April 1992	Total
AFGHANISTAN	-	139	-	139	139
ALBANIA	-	280	-	280	280
ALGERIA	-	4 334	-	4 334	4 334
ANGOLA	-	139	-	139	139
ANTIGUA AND BARBUDA	-	139	-	139	139
ARGENTINA	-	17 129	-	17 129	17 129
AUSTRALIA	-	214 911	-	214 911	214 911
AUSTRIA	-	104 073	-	104 073	104 073
BAHAMAS	-	559	-	559	559
BAHRAIN	-	703	-	703	703
BANGLADESH	-	139	-	139	139
BARBADOS	-	280	-	280	280
BELARUS	-	44 637	-	44 637	44 637
BELGIUM	-	155 421	-	155 421	155 421
BELIZE	-	139	-	139	139
BENIN	-	139	-	139	139
BHUTAN	-	139	-	139	139
BOLIVIA	-	280	-	280	280
BOTSWANA	-	139	-	139	139
BRAZIL	-	42 533	-	42 533	42 533
BRUNEI DARUSSALAM	-	972	-	972	972
BULGARIA	-	3 899	-	3 899	3 899
BURKINA FASO	-	139	-	139	139
BURUNDI	-	139	-	139	139
CAMBODIA	-	280	-	280	280

SCHEDULE 20.2 (continued)

Member States	Contributions payable as at 1 January 1991	Assessments in 1991 a/	Collections in 1991	Contributions outstanding for the period 1 November 1991 to 30 April 1992	Total
CAMEROON	-	280	-	280	280
CANADA	-	432 996	432 996	-	-
CAPE VERDE	-	139	-	139	139
CENTRAL AFRICAN REPUBLIC	-	139	-	139	139
CHAD	-	139	-	139	139
CHILE	-	2 234	-	2 234	2 234
CHINA	-	132 600	-	132 600	132 600
COLOMBIA	-	3 765	3 765	-	-
COMOROS	-	139	-	139	139
CONGO	-	280	-	280	280
COSTA RICA	-	413	-	413	413
COTE D'IVOIRE	-	559	-	559	559
CUBA	-	2 513	-	2 513	2 513
CYPRUS	-	559	-	559	559
CZECHOSLOVAKIA	-	84 197	-	84 197	84 197
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA	-	799	-	799	799
DENMARK	-	93 463	-	93 463	93 463
DJIBOUTI	-	139	-	139	139
DOMINICA	-	139	-	139	139
DOMINICAN REPUBLIC	-	693	-	693	693
ECUADOR	-	837	-	837	837
EGYPT	-	1 955	-	1 955	1 955
EL SALVADOR	-	280	-	280	280
EQUATORIAL GUINEA	-	139	-	139	139
ETHIOPIA	-	139	-	139	139
FIJI	-	280	-	280	280
FINLAND	-	75 578	-	75 578	75 578
FRANCE	-	1 038 597	-	1 038 597	1 038 597
GABON	-	693	-	693	693
GAMBIA	-	139	-	139	139

SCHEDULE 20.2 (continued)

Member States	Contributions payable as at 1 January 1991	Assessments in 1991 a/	Collections in 1991	Contributions outstanding for the period 1 November 1991 to 30 April 1992	Total
GERMANY b/	-	1 276 013	-	1 276 013	1 276 013
GHANA	-	280	-	280	280
GREECE	-	10 447	-	10 447	10 447
GRENADA	-	139	-	139	139
GUATEMALA	-	559	-	559	559
GUINEA	-	139	-	139	139
GUINEA-BISSAU	-	139	-	139	139
GUYANA	-	280	-	280	280
HAITI	-	139	-	139	139
HONDURAS	-	280	-	280	280
HUNGARY	-	5 430	-	5 430	5 430
ICELAND	-	4 189	-	4 189	4 189
INDIA	-	10 189	-	10 189	10 189
INDONESIA	-	4 334	-	4 334	4 334
IRAN (ISLAMIC REPUBLIC OF)	-	20 432	-	20 432	20 432
IRAQ	-	3 496	-	3 496	3 496
IRELAND	-	25 139	-	25 139	25 139
ISRAEL	-	6 155	-	6 155	6 155
ITALY	-	578 997	-	578 997	578 997
JAMAICA	-	280	-	280	280
JAPAN	-	1 666 927	-	1 666 927	1 666 927
JORDAN	-	280	-	280	280
KENYA	-	280	-	280	280
KUWAIT	-	7 520	-	7 520	7 520
LAO PEOPLE'S DEMOCRATIC REPUBLIC	-	139	-	139	139
LEBANON	-	280	-	280	280
LESOTHO	-	139	-	139	139
LIBERIA	-	280	-	280	280
LIBYAN ARAB JAMAHIRIYA	-	7 240	-	7 240	7 240
LIECHTENSTEIN	-	1 396	-	1 396	1 396

SCHEDULE 20.2 (continued)

Member States	Contributions payable as at 1 January 1991	Assessments in 1991 a/	Collections in 1991	Contributions outstanding for the period	
				1 November 1991 to 30 April 1992	Total
LUXEMBOURG	-	8 379	-	8 379	8 379
MADAGASCAR	-	280	-	280	280
MALAWI	-	139	-	139	139
MALAYSIA	-	3 218	-	3 218	3 218
MALDIVES	-	139	-	139	139
MALI	-	139	-	139	139
MALTA	-	280	-	280	280
MARSHALL ISLANDS	-	160	-	160	160
MAURITANIA	-	139	-	139	139
MAURITIUS	-	280	-	280	280
MEXICO	-	25 385	-	25 385	25 385
MICRONESIA (FEDERATED STATES OF)	-	160	-	160	160
MONGOLIA	-	280	-	280	280
MOROCCO	-	972	-	972	972
MOZAMBIQUE	-	139	-	139	139
MYANMAR	-	139	-	139	139
NAMIBIA	-	139	-	139	139
NEPAL	-	139	-	139	139
NETHERLANDS	-	219 556	219 556	-	-
NEW ZEALAND	-	33 517	-	33 517	33 517
NICARAGUA	-	280	-	280	280
NIGER	-	139	-	139	139
NIGERIA	-	5 586	-	5 586	5 586
NORWAY	-	76 813	-	76 813	76 813
OMAN	-	703	-	703	703
PAKISTAN	-	1 676	-	1 676	1 676
PANAMA	-	559	-	559	559
PAPUA NEW GUINEA	-	139	-	139	139
PARAGUAY	-	693	-	693	693
PERU	-	1 676	-	1 676	1 676

SCHEDULE 20.2 (continued)

Member States	Contributions payable as at 1 January 1991	Assessments in 1991 a/	Collections in 1991	Contributions outstanding for the period	
				1 November 1991 to 30 April 1992	Total
PHILIPPINES	-	2 223	-	2 223	2 223
POLAND	-	14 335	-	14 335	14 335
PORTUGAL	-	5 318	-	5 318	5 318
QATAR	-	1 395	-	1 395	1 395
REPUBLIC OF KOREA	-	11 039	-	11 039	11 039
ROMANIA	-	5 017	-	5 017	5 017
RUSSIAN FEDERATION	-	1 644 192	-	1 644 192	1 644 192
RWANDA	-	139	-	139	139
SAINT KITTS AND NEVIS	-	139	-	139	139
SAINT LUCIA	-	139	-	139	139
SAINT VINCENT AND THE GRENADINES	-	139	-	139	139
SAMOA	-	139	-	139	139
SAO TOME AND PRINCIPE	-	139	-	139	139
SAUDI ARABIA	-	27 619	-	27 619	27 619
SENEGAL	-	139	-	139	139
SEYCHELLES	-	139	-	139	139
SIERRA LEONE	-	139	-	139	139
SINGAPORE	-	3 218	-	3 218	3 218
SOLOMON ISLANDS	-	139	-	139	139
SOMALIA	-	139	-	139	139
SOUTH AFRICA	-	59 945	-	59 945	59 945
SPAIN	-	248 333	-	248 333	248 333
SRI LANKA	-	280	-	280	280
SUDAN	-	139	-	139	139
SURINAME	-	139	-	139	139
SWAZILAND	-	280	-	280	280
SWEDEN	-	161 734	-	161 734	161 734
SYRIAN ARAB REPUBLIC	-	1 117	-	1 117	1 117
THAILAND	-	2 938	-	2 938	2 938
TOGO	-	139	-	139	139

SCHEDULE 20.2 (concluded)

Member States	Contributions payable as at 1 January 1991	Assessments in 1991 a/	Collections in 1991	Contributions outstanding for the period 1 November 1991 to 30 April 1992	Total
TRINIDAD AND TOBAGO	-	1 395	-	1 395	1 395
TUNISIA	-	837	-	837	837
TURKEY	-	8 212	-	8 212	8 212
UGANDA	-	139	-	139	139
UKRAINE	-	169 496	-	169 496	169 496
UNITED ARAB EMIRATES	-	5 597	-	5 597	5 597
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	-	838 956	-	838 956	838 956
UNITED REPUBLIC OF TANZANIA	-	139	-	139	139
UNITED STATES OF AMERICA	-	4 350 318	-	4 350 318	4 350 318
URUGUAY	-	1 117	-	1 117	1 117
VANUATU	-	139	-	139	139
VENEZUELA	-	14 761	-	14 761	14 761
VIET NAM	-	280	-	280	280
YEMEN c/	-	139	-	139	139
YUGOSLAVIA	-	12 268	-	12 268	12 268
ZAIRE	-	280	-	280	280
ZAMBIA	-	280	-	280	280
ZIMBABWE	-	206	-	206	206
TOTAL	-	14 075 371	656 317	13 419 054	13 419 054

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a/ Represents net assessment for the period 1 November 1991 to 30 April 1992 after staff assessment has been applied in accordance with General Assembly resolution 973 (X) of 15 December 1955.

b/ Through accession of the German Democratic Republic to the Federal Republic of Germany with effect from 3 October 1990, the two German States have united to form one sovereign State. As from the date of unification, the Federal Republic of Germany acts in the United Nations under the designation of "Germany".

c/ Following the merger on 22 May 1990 of the People's Democratic Republic of Yemen and the Yemen Arab Republic, the two States have been represented in the Organization as a single Member, with the name "Yemen".

STATEMENT XXI

UNITED NATIONS PEACE-KEEPING FORCE IN CYPRUS a/

I. Statement of cumulative income and expenditure for the period 27 March 1964 to 31 December 1991

(United States dollars)

		1964 through 31 December 1989	For the biennium 1990-1991 ended 31 December 1991	Total
Income b/				
Pledged contributions		419 187 708	39 662 377	458 850 085
Public donations		18 419	200	18 619
Interest income		9 364 937	857 082	10 222 019
Miscellaneous income		6 633 890	463 663	7 097 553
Total, income		435 204 954	40 983 322	476 188 276
Expenditure				
Personnel services		68 884 752	11 117 761	80 002 513
Equipment and supplies		90 910 553	10 040 784	100 951 337
Others		35 325 241	5 556 287	40 881 529
Extra and extraordinary costs of Governments providing contingents		232 299 477	15 507 196	247 806 672
Total, expenditure	(schedule 21.1)	427 420 023	42 222 028	469 642 051
Excess of income over expenditure		7 784 931	(1 238 706)	6 546 225
Less: Adjustment for prior period		(66 885) c/	-	(66 885)
Net excess of income over expenditure b/		7 718 046	(1 238 706)	6 479 340

II. Statement of assets and liabilities as at 31 December 1991

(United States dollars)

		1991	1989
Assets			
Cash		3 569 543	8 805 238
Pledged contributions unpaid b/	(schedule 21.2)	10 998 557	6 990 819
Accounts receivable		483 104	603 344
Deferred charges		216 307	43 815
Due from United Nations General Fund	(note 6)	53 701	144 067
Total, assets		15 321 212	16 587 283
Liabilities			
Accounts payable		4 064 374	6 015 926
Unliquidated obligations for current period	(schedule 21.1)	4 777 498	2 853 311
Total, liabilities		8 841 872	8 869 237
Fund balance			
Balance as at 1 January 1990		7 718 046	8 621 341
Add: Net excess of income over expenditure		(1 238 706)	(903 295)
Balance as at 31 December 1991 b/		6 479 340	7 718 046
Total, liabilities and fund balance		15 321 212	16 587 283

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a/ See note 1 (t).

b/ Includes pledged contributions unpaid irrespective of collectibility.

c/ Represents cancellation of unpaid pledges.

The accompanying notes are an integral part of the financial statements.

SCHEDULE 21.1
UNITED NATIONS PEACE-KEEPING FORCE IN CYPRUS

Schedule of cumulative expenditure for the period 27 March 1964 to 31 December 1991

(United States dollars)

	Expenditure during 1990-1991 biennium ended 31 December 1991					
	Allotments issued	Disbursements	Unliquidated obligations	Total	Prior years	Inception to date
Personnel services						
Salaries and wages	2 511 100	2 511 087	-	2 511 087	20 149 652	22 660 739
Payroll of local staff	6 208 700	4 500 222	1 708 478	6 208 700	31 536 628	37 745 328
Common staff costs	2 225 700	2 171 243	52 008	2 223 251	12 343 297	14 566 548
Travel and subsistence of staff	174 800	169 696	5 027	174 723	4 855 175	5 029 898
Total personnel services	11 120 300	9 352 248	1 765 513	11 117 761	68 884 752	80 002 513
Equipment and supplies						
Rations	3 749 200	2 656 892	956 032	3 612 924	35 255 965	38 868 889
Maintenance and operation of transportation equipment	3 655 000	2 726 626	858 058	3 584 684	28 864 667	32 449 351
Freight and cartage	59 700	47 404	11 919	59 323	798 982	858 305
Miscellaneous supplies and services	2 282 700	1 735 852	519 566	2 255 418	23 755 738	26 011 156
Stationery and office supplies	77 900	50 413	24 809	75 222	537 437	612 659
Purchase of motor transport and mobile equipment	-	-	-	-	137 557	137 557
Purchase of miscellaneous operational equipment	458 400	340 779	112 434	453 213	1 560 207	2 013 420
Total equipment and supplies	10 282 900	7 557 966	2 482 818	10 040 784	90 910 553	100 951 337
Other						
Rental of premises	2 986 200	2 484 312	501 350	2 985 662	20 151 468	23 137 130
Communications	235 800	214 998	22 023	237 021	3 537 213	3 774 234
Information system development	100 000	100 000	-	100 000	-	100 000
Rotation of contingents	1 025 600	1 022 985	2 528	1 025 513	11 525 081	12 550 594
Personal mail and postage	2 400	2 297	94	2 391	111 479	113 870
Programme support	1 205 700	1 205 700	-	1 205 700	-	1 205 700
Extra and extraordinary costs of Governments providing contingents - for current year	-	-	-	-	-	-
Total other	5 555 700	5 030 292	525 995	5 556 287	35 325 241	40 881 528
Total for the above	26 958 900	21 940 506	4 774 326	26 714 832	195 120 546	221 835 378
Add: Extra and extraordinary costs of Governments providing contingents - for prior years	15 507 199	15 504 024	3 172	15 507 196	232 299 477	247 806 673
Total obligations (statement XXI) a/	42 466 099	37 444 530	4 777 498	42 222 028	427 420 023	469 642 051

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a/ Obligations recorded in the Special Account for the United Nations Peace-Keeping Force in Cyprus are limited to the funds available to the Secretary-General through voluntary contributions pledged or paid to the account to meet the cost to the United Nations of maintaining the Force. Since the inception of the Force, the cumulative unrecorded obligations, as at 31 December 1991, amounted to some $205.4 million. The comparable figure as at 31 December 1989 was $170.0 million.

SCHEDULE 21.2

UNITED NATIONS PEACE-KEEPING FORCE IN CYPRUS

Schedule of pledged contributions unpaid as at 31 December 1991

(United States dollars)

	Pledged contributions unpaid as at 1 January 1990	Pledges made during 1990-1991	Collections during 1990-1991	(Gain)/loss on exchange	Pledged contributions unpaid as at 31 December 1991
AUSTRALIA	-	100 000	100 000	-	-
AUSTRIA	2 375 000	250 000	250 000	-	2 375 000 b/
BAHAMAS	-	500	500	-	-
BARBARDOS	-	1 000	1 000	-	-
BELGIUM	-	313 133	313 133	-	-
BRUNEI DARUSSALAM	-	3 000	3 000	-	-
CYPRUS	-	2 300 000	2 297 374	2 626	-
DENMARK	2 088 235	505 248	230 926	-	2 362 557 b/
FRANCE	-	340 937	340 937	-	-
GERMANY a/	-	3 357 899	3 357 899	-	-
GREECE	-	1 600 000	1 600 000	-	-
ICELAND	-	8 788	8 788	-	-
ITALY	34 517	800 000	834 517	-	-
JAMAICA	-	750	750	-	-
JAPAN	-	1 200 000	1 200 000	-	-
JORDAN	-	2 000	2 000	-	-
LIECHTENSTEIN	-	1 000	1 000	-	-
LUXEMBOURG	-	18 085	18 085	-	-
MALAYSIA	-	5 000	5 000	-	-
MALTA	-	2 000	2 000	-	-
NORWAY	-	1 220 010	1 220 010	-	-
PAKISTAN	-	6 000	6 000	-	-
PHILIPPINES	-	4 013	4 013	-	-
SPAIN	168 067	173 993	357 644	(15 584)	-
SWEDEN	2 325 000	-	400 000	-	1 925 000 b/
SWITZERLAND	-	4 239 172	4 473 717	(234 545)	-
THAILAND	-	2 000	2 000	-	-
TOGO	-	1 992	1 992	-	-
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	-	5 471 575	5 471 575	-	-
UNITED STATES OF AMERICA	-	17 673 300	13 337 300	-	4 336 000
URUGUAY	-	2 000	2 000	-	-
VENEZUELA	-	14 982	14 982	-	-
YUGOSLAVIA	-	40 000	40 000	-	-
ZAIRE	-	4 000	4 000	-	-
TOTAL	6 990 819	39 662 377	35 902 142	(247 503)	10 998 557

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a/ Through accession of the German Democratic Republic to the Federal Republic of Germany with effect from 3 October 1990, the two German States have united to form one sovereign State. As from the date of unification, the Federal Republic of Germany acts in the United Nations under the designation of "Germany".

b/ Payment of contributions pledged will be made in whole or in part by means of an offset against government claims for reimbursement of cost in respect of the Force in Cyprus.

STATEMENT XXII

SPECIAL ACCOUNT FOR ACTIVITIES APPROVED UNDER SECURITY COUNCIL RESOLUTION 687 (1991): OTHER ACTIVITIES a/

I. Statement of income and expenditure for the period 3 April 1991 to 31 December 1991

(United States dollars)

	Demarcation of boundary between Iraq and Kuwait	Return of Kuwaiti property	Special Commission - headquarters and field offices	Special Commission - IAEA	United Nations Compensation Commission	Total
Income						
Voluntary contributions	-	-	4 730 104 b/	-	-	4 730 104
Interest income	-	-	4 062	-	-	4 062
Total, income	-	-	4 734 166	-	-	4 734 166
Expenditure						
Staff and other personnel costs	263 140	298 897	959 954	374 494	322 201	2 218 686
Travel	130 917	474 196	6 313 268	753 823	86 936	7 759 140
Contractual services	3 000	-	2 318	-	-	5 318
Operating expenses	575 388	66 062	2 395 861	1 044 909	42 550	4 124 770
Acquisitions	21 795	197 616	712 107	74 740	20 341	1 026 599
Total, expenditure	994 240	1 036 771	10 383 508	2 247 966	472 028	15 134 513
Excess of income over expenditure	(994 240)	(1 036 771)	(5 649 342)	(2 247 966)	(472 028)	(10 400 347)

STATEMENT XXII (continued)

II. Statement of assets and liabilities as at 31 December 1991

(United States dollars)

	Demarcation of boundary between Iraq and Kuwait	Return of Kuwaiti property	Special Commission - headquarters and field offices	Special Commission - IAEA	United Nations Compensation Commission	Total
Assets						
Cash	-	-	2 079 300	-	-	2 079 300
Remittance to executing agency - IAEA	-	-	-	1 278 984	-	1 278 984
Accounts receivable	-	-	217 790	-	-	217 790
Deferred charges	-	-	1 825	-	-	1 825
Total, assets	-	-	2 298 915	1 278 984	-	3 577 899
Liabilities						
Advance from Trust Fund in support of United Nations Peace-making and Peace-keeping Activities	-	-	2 172 242	-	327 758	2 500 000
Accounts payable	-	-	14 399	-	-	14 399
Unliquidated obligations	737 779	223 529	2 511 255	-	80 212	3 552 775
Due to United Nations Working Capital Fund	256 461	813 242	3 250 361	3 526 950	64 058	7 911 072
Total, liabilities	994 240	1 036 771	7 948 257	3 526 950	472 028	13 978 246

STATEMENT XXII (concluded)

	Demarcation of boundary between Iraq and Kuwait	Return of Kuwaiti property	Special Commission - headquarters and field offices	Special Commission - IAEA	United Nations Compensation Commission	Total
Fund balance						
Balance as at 3 April 1991	-	-	-	-	-	-
Add: Excess of income over expenditure	(994 240)	(1 036 771)	(5 649 342)	(2 247 966)	(472 028)	(10 400 347)
Balance as at 31 December 1991	(994 240)	(1 036 771)	(5 649 342)	(2 247 966)	(472 028)	(10 400 347)
Total, liabilities and fund balance	-	-	2 298 915	1 278 984	-	3 577 899

a/ See note 1 (u).

b/ Voluntary contributions have been received from United States of America ($2,000,000), Kuwait ($1,000,000) and Saudi Arabia ($1,730,104).

The accompanying notes are an integral part of the financial statement.

STATEMENT XXIII

TECHNICAL COOPERATION ACTIVITIES a/

I. Combined statement of income and expenditure for the biennium 1990-1991 ended 31 December 1991

(United States dollars)

	United Nations	UNCTAD	UNCHS	Regional commissions Africa	Asia and the Pacific	Europe	Latin America and the Caribbean	Western Asia	Total
Income									
Allocations	358 599 744	37 757 358	55 215 819	35 883 099	28 506 741	2 589 732	12 334 523	4 864 472	535 751 488
Contributions	41 313 762	12 286 723	3 031 862	1 478 118	17 763 868	-	12 181 942	92 261	88 148 536
Interest income	2 317 406	505 004	37 911	986 953	611 147	-	662 607	16 284	5 137 312
Miscellaneous income	1 284 173	264 132	-	3 550	-	-	-	1 592	1 553 447
Total, income	403 515 085	50 813 217	58 285 592	38 351 720	46 881 756	2 589 732	25 179 072	4 974 609	630 590 783
Expenditure									
Staff and other personnel costs	180 085 228	27 150 699	22 708 014	20 366 348	19 889 777	1 208 367	15 026 946	4 161 586	290 596 965
Travel	9 626 742	6 326 400	1 958 527	4 388 331	3 423 434	286 565	1 611 908	351 304	27 973 211
Contractual services	22 518 693	501 317	13 474 543	1 240 035	3 641 939	116 781	514 446	3 208	42 010 962
Operating expenses	19 451 072	2 062 632	2 182 750	1 275 792	2 792 704	100 475	1 085 411	32 508	28 983 344
Acquisitions	68 176 530	2 344 123	8 838 396	981 720	835 058	110 112	506 188	23 692	81 815 819
Fellowships	60 557 112	6 368 747	3 056 664	7 090 162	11 322 063	508 228	2 569 095	86 884	91 558 955
Total, project costs	360 415 377	44 753 918	52 218 894	35 342 388	41 904 975	2 330 528	21 313 994	4 659 182	562 939 256
Programme support costs	41 648 784	5 211 137	5 863 284	4 113 350	5 073 595	259 204	2 428 312	252 460	64 850 126
Total, expenditure	402 064 161	49 965 055	58 082 178	39 455 738	46 978 570	2 589 732	23 742 306	4 911 642	627 789 382 b/
Excess of income over expenditure	1 450 924	848 162	203 414	(1 104 018)	(96 814)	-	1 436 766	62 967	2 801 401

II. Combined statement of assets and liabilities as at 31 December 1991

	United Nations	UNCTAD	UNCHS	Africa	Asia and the Pacific	Europe	Latin America and the Caribbean	Western Asia	Total
Assets									
Cash	49 837 798	8 089 012	3 102 008	6 968 003	23 550 313	89 212	4 751 576	267 117	96 655 039
Pledged contributions unpaid	805 846	-	627 073	3 844 256	-	-	737 806	-	6 014 981
Accounts receivable	1 933 984	2 730 613	848 268	1 578 050	565 282	17 650	460 220	27 563	8 161 630
Due from UNDP, UNFPA and UNEP for excess of expenditure over funds provided	19 463 586	-	7 294 981	2 066 272	4 844 714	-	-	609 272	34 278 825
Unspent allocations	161 603 882	14 786 616	9 048 460	6 792 757	6 042 982	483 632	5 051 867	378 441	204 188 637 c/
Interfund balances receivable	6 109 831	458 388	-	-	162 067	146 968	-	-	6 877 254
Due from United Nations General Fund (note 6)	5 764 035	550 934	-	829 289	116 776	559 048	368 544	275 210	8 463 836
Deferred charges and other assets	23 023 425	441 310	50 174	1 814 014	630 955	29 284	-	-	25 989 162
Due from special accounts for programme support costs	-	10 345	-	-	-	-	-	-	10 345
Total, assets	268 542 387	27 067 218	20 970 964	23 892 641	35 913 089	1 325 794	11 370 013	1 557 603	390 639 709

STATEMENT XXIII (continued)

				Regional commissions					
	United Nations	UNCTAD	UNCHS	Africa	Asia and the Pacific	Europe	Latin America and the Caribbean	Western Asia	Total
Liabilities									
Accounts payable	20 415 832	2 202 492	702 501	986 128	9 830 236	-	261 926	309 686	34 708 801
Unliquidated obligations	41 666 588	4 509 628	8 085 710	4 686 402	5 600 450	241 832	764 053	153 206	65 707 869
Unliquidated obligations for future years	17 868 659	-	-	-	630 955	-	-	-	18 499 614
Interfund balances payable	6 109 831	458 388	-	-	162 067	146 968	-	-	6 877 254
Due to special accounts for programme support costs (statement XXV)	-	-	1 717 045	-	1 815 307	245 814	-	-	3 778 166
Due to United Nations General Fund (note 6)	-	-	542 332	1 190 816	49 494	-	123 749	420 197	2 326 588
Operating fund	-	147 726	-	-	6 136	199 743	234 801	150 328	738 734
Deferred income	174 212 786	14 786 616	9 048 460	7 025 285	16 818 898	491 437	5 481 709	378 441	228 243 632
Total, liabilities	260 273 696	22 104 850	20 096 048	13 888 631	34 913 543	1 325 794	6 866 238	1 411 858	360 880 658
Fund balance									
Balance available 1 January 1991	6 817 767	4 114 206	671 502	11 108 028	1 096 360	-	3 067 009	82 778	26 957 650
Add: Excess of income over expenditure	1 450 924	848 162	203 414	(1 104 018)	(96 814)	-	1 436 766	62 967	2 801 401
Balance available 31 December 1991 (schedule 23.2)	8 268 691	4 962 368	874 916	10 004 010	999 546	-	4 503 775	145 745	29 759 051
Total, liabilities and fund balance	268 542 387	27 067 218	20 970 964	23 892 641	35 913 089	1 325 794	11 370 013	1 557 603	390 639 709

STATEMENT XXIII (continued)

III. Comparative statement of income and expenditure for the bienniums 1990-1991 and 1988-1989

	1991	1989
Income		
Allocations	535 751 488	448 184 913
Contributions	88 148 536	75 011 434
Interest income	5 137 312	7 047 141
Miscellaneous income	1 553 447	1 606 211
Total, income	630 590 783	531 849 699
Expenditure		
Staff and other personnel costs	290 596 965	224 966 266
Travel	27 973 211	32 447 345
Contractual services	42 010 962	28 562 404
Operating expenses	28 983 344	22 570 496
Acquisitions	81 815 819	82 654 682
Fellowships	91 558 955	84 287 559
Total, project costs	562 939 256	475 488 752
Programme support costs	64 850 126	54 537 103
Total, expenditure	627 789 382	530 025 855
Excess of income over expenditure	2 801 401	1 823 844

STATEMENT XXIII (concluded)

IV. Comparative statement of assets and liabilities as at 31 December 1991 and 31 December 1989

	1991	1989
Assets		
Cash	96 655 039	110 351 048
Pledged contributions unpaid	6 014 981	5 138 038
Accounts receivable	8 161 630	10 608 426
Due from UNDP and UNFPA for excess of expenditure over funds provided	34 278 825	68 277 278
Unspent allocations	204 188 637	322 506 883
Interfund balances receivable	6 877 254	3 513 660
Due from United Nations General Fund (note 6)	8 463 836	5 686 404
Deferred charges and other assets	25 989 162	25 406 478
Due from special accounts for programme support costs	10 345	-
Total, assets	390 639 709	551 488 215
Liabilities		
Accounts payable	32 897 184	75 794 683
Unliquidated obligations	67 519 486	68 395 800
Unliquidated obligations for future years	18 499 614	21 754 163
Interfund balances payable	6 877 254	3 513 660
Due to special accounts for programme support costs (statement XXV)	3 778 166	4 421 165
Due to United Nations General Fund (note 6)	2 326 588	2 486 845
Operating fund	738 734	472 421
Deferred income	228 243 632	347 691 828
Total, liabilities	360 880 658	524 530 565
Fund balance		
Balance available 1 January 1990	26 957 650	25 133 806
Add: Excess of income over expenditure	2 801 401	1 823 844
Balance available 31 December 1991 (schedule 23.2)	29 759 051	26 957 650
Total, liabilities and fund balance	390 639 709	551 488 215

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a/ See note 1 (v).

b/ See note 1 (x) (i) and (ii).

c/ Comprises unspent allocations from UNDP and UNFPA (see note 18, tables 1, 2 and 3) plus unspent allocations in respect of UNDP - and UNFPA - administered trust funds.

The accompanying notes are an integral part of the financial statements.

SCHEDULE 23.1

TECHNICAL COOPERATION ACTIVITIES

Schedule of income and expenditure by year for the biennium 1990-1991 ended 31 December 1991

(United States dollars)

	Income			Expenditure		
	1990	1991	Total	1990	1991	Total
I. United Nations						
Regular budget	12 144 736	7 853 853	19 998 589	12 144 736	7 853 853	19 998 589
Trust funds	31 571 094	28 865 566	60 436 660	29 303 808	29 681 928	58 985 736
UNFPA	27 829 463	26 245 086	54 074 549	27 829 463	26 245 086	54 074 549
UNDP	134 460 719	134 544 568	269 005 287	134 460 719	134 544 568	269 005 287
Total	206 006 012	197 509 073	403 515 085	203 738 726	198 325 435	402 064 161
II. UNCTAD						
Regular budget	1 035 272	757 712	1 792 984	1 035 272	757 712	1 792 984
Trust funds	5 211 141	9 390 061	14 601 202	5 886 668	7 866 372	13 753 040
UNFPA	-	-	-	-	-	-
UNDP	18 967 420	15 451 611	34 419 031	18 967 420	15 451 611	34 419 031
Total	25 213 833	25 599 384	50 813 217	25 889 360	24 075 695	49 965 055
III. UNCHS (HABITAT)						
Regular budget	709 706	483 663	1 193 369	709 706	483 663	1 193 369
Trust funds	3 607 579	7 545 320	11 152 899	3 507 774	7 441 711	10 949 485
UNFPA	-	-	-	-	-	-
UNDP	23 324 558	22 614 766	45 939 324	23 324 558	22 614 766	45 939 324
Total	27 641 843	30 643 749	58 285 592	27 542 038	30 540 140	58 082 178
IV. Economic Commission for Africa						
Regular budget	2 072 133	1 635 098	3 707 231	2 072 133	1 635 098	3 707 231
Trust funds	1 531 978	840 081	2 372 059	1 841 721	1 634 356	3 476 077
UNFPA	5 299 329	5 198 199	10 497 528	5 299 329	5 198 199	10 497 528
UNDP	9 221 289	12 553 613	21 774 902	9 221 289	12 553 613	21 774 902
Total	18 124 729	20 226 991	38 351 720	18 434 472	21 021 266	39 455 738
V. Economic and Social Commission for Asia and the Pacific						
Regular budget	1 330 798	1 438 326	2 769 124	1 330 798	1 438 326	2 769 124
Trust funds	9 110 093	9 327 599	18 437 692	8 890 244	9 644 262	18 534 506
UNFPA	2 397 786	2 509 471	4 907 257	2 397 786	2 509 471	4 907 257
UNDP	8 673 645	12 094 038	20 767 683	8 673 645	12 094 038	20 767 683
Total	21 512 322	25 369 434	46 881 756	21 292 473	25 686 097	46 978 570

SCHEDULE 23.1 (concluded)

		Income			Expenditure		
		1990	1991	Total	1990	1991	Total
VI.	Economic Commission for Europe						
	Regular budget	136 434	201 021	337 455	136 434	201 021	337 455
	Trust funds	-	-	-	-	-	-
	UNFPA	415 921	659 823	1 075 744	415 921	659 823	1 075 744
	UNDP	509 927	666 606	1 176 533	509 927	666 606	1 176 533
	Total	1 062 282	1 527 450	2 589 732	1 062 282	1 527 450	2 589 732
VII.	Economic Commission for Latin America and the Caribbean						
	Regular budget	1 124 617	1 458 067	2 582 684	1 124 617	1 458 067	2 582 684
	Trust funds	6 244 765	6 599 784	12 844 549	4 753 739	6 654 044	11 407 783
	UNFPA	2 713 501	3 305 447	6 018 948	2 713 501	3 305 447	6 018 948
	UNDP	2 124 455	1 608 436	3 732 891	2 124 455	1 608 436	3 732 891
	Total	12 207 338	12 971 734	25 179 072	10 716 312	13 025 994	23 742 306
VIII.	Economic and Social Commission for Western Asia						
	Regular budget	1 271 314	1 439 721	2 711 035	1 271 314	1 439 721	2 711 035
	Trust funds	152 212	142 408	294 620	128 238	103 415	231 653
	UNFPA	808 565	944 454	1 753 019	808 565	944 454	1 753 019
	UNDP	65 237	150 698	215 935	65 237	150 698	215 935
	Total	2 297 328	2 677 281	4 974 609	2 273 354	2 638 288	4 911 642
IX.	Total						
	Regular budget	19 825 010	15 267 461	35 092 471	19 825 010	15 267 461	35 092 471
	Trust funds	57 428 862	62 710 819	120 139 681	54 312 192	63 026 088	117 338 280
	UNFPA	39 464 565	38 862 480	78 327 045	39 464 565	38 862 480	78 327 045
	UNDP	197 347 250	199 684 336	397 031 586	197 347 250	199 684 336	397 031 586
	Grand total	314 065 687	316 525 096	630 590 783	310 949 017	316 840 365	627 789 382
				statement XXIII			statement XXIII

SCHEDULE 23.2

TECHNICAL COOPERATION ACTIVITIES FINANCED BY TRUST FUNDS

Combined schedule of income and expenditure and fund balance for the biennium ended 31 December 1991

(United States dollars)

	Fund balance 1 January 1990	Income: Allocations, contributions received, interest and miscellaneous income	Income: Add: pledged contributions	Income: Less: deferred income	Income: Total income	Expenditure	Fund balance 31 December 1991
I. PROJECTS ADMINISTERED BY THE UNITED NATIONS							
Projects financed by recipient Governments							
Argentina	-	205 912	-	4 059	201 853	190 089	11 764
India	92 250	(9 746)	-	23 487	(33 233)	750	58 267
Iraq	289 973	84 536	-	71 551	12 985	-	302 958
Libyan Arab Jamahiriya	1 169	(1 169)	-	-	(1 169)	-	-
Malaysia	80 524	29 051	-	-	29 051	-	109 575
Mali	141 227	(141 227)	-	-	(141 227)	-	-
Saudi Arabia	720	(720)	-	-	(720)	-	-
Uganda	263 676	819 782	-	747 924	71 858	124 108	211 426
United Arab Emirates	8 776	2 146	-	1 763	383	8 857	302
United Republic of Tanzania	18 809	115 756	-	21 618	94 138	96 526	16 421
Yemen Arab Republic	-	534 923	-	23 640	511 283	445 898	65 385
Subtotal	897 124	1 639 244	-	894 042	745 202	866 228	776 098
Associate experts							
Austria	8 612	323 199	-	118 313	204 886	103 565	109 933
Belgium	148 896	3 714 630	-	2 402 697	1 311 933	1 366 178	94 651
Denmark	59 908	1 064 109	-	709 195	354 914	372 872	41 950
Finland	27 744	603 303	-	185 084	418 219	436 795	9 168
France	30 851	1 245 381	-	761 413	483 968	484 312	30 507
Germany	82 008	1 598 637	-	563 316	1 035 321	1 090 589	26 740
Italy	68 769	3 752 361	-	1 777 177	1 975 184	1 990 292	53 661
Japan	34 543	262 538	-	104 602	157 936	171 683	20 796
Netherlands	73 754	2 894 463	-	-	2 894 463	3 139 888	(171 671) a/
Norway	9 720	(7 839)	-	973	(8 812)	-	908
Sweden	37 721	468 516	-	265 385	203 131	223 384	17 468
Switzerland	18 317	296 400	-	6 803	289 597	301 305	6 609
Subtotal	600 843	16 215 698	-	6 894 958	9 320 740	9 680 863	240 720

SCHEDULE 23.2 (continued)

	Fund balance 1 January 1990	Income: Allocations, contributions received, interest and miscellaneous income	Income: Add: pledged contributions	Income: Less: deferred income	Income: Total income	Expenditure	Fund balance 31 December 1991
Other projects financed by donor Governments							
Australia	1 430	15 916	-	976	14 940	-	16 370
Canada/Canadian International Development Agency (CIDA)	6 881	328 660	-	37 752	290 908	250 521	47 268
Denmark	2 553	285 652	-	-	285 652	37 256	250 949
Finland	56 313	(56 313)	-	-	(56 313)	-	-
Italy	-	755 063	-	468 267	286 796	280 908	5 888
Japan	40 715	17 482 603	-	3 609 942	13 872 661	13 596 060	317 316
Norway	115 608	425 580	-	131 299	294 281	265 836	144 053
Seychelles	-	31 984	-	-	31 984	31 705	279
Sweden	219 673	137 666	-	4 918	132 748	296 413	56 008
Subtotal	443 173	19 406 811	-	4 253 154	15 153 657	14 758 699	838 131
UNDP-administered trust funds							
Trust Fund for the Training in the USSR of Specialists from Developing Countries	-	206 500	-	-	206 500	206 500	-
UNDP/CIDA Trust Fund for the National Household Survey Capability Programme	-	649 646	-	-	649 646	649 646	-
UNDP Energy Account	-	169 985	-	-	169 985	169 985	-
UNDP Trust Fund for Developing Countries Afflicted by Famine and Malnutrition	-	(1 615)	-	-	(1 615)	(1 615)	-
Special Fund for Land-locked Developing Countries	-	9	-	-	9	9	-
United Nations Trust Fund for Sudano-Sahelian Activities	-	17	-	-	17	17	-
United Nations Capital Development Fund	-	2 759 216	-	-	2 759 216	2 759 216	-
United Nations Development Fund for Women	-	(3 251)	-	-	(3 251)	(3 251)	-
United Nations Financing System for Science and Technology for Development	-	632	-	-	632	632	-
United Nations Nationhood Programme for Namibia	-	535 436	-	-	535 436	535 436	-
United Nations Trust Fund for Assistance to Refugee-Related Development Projects in Africa	-	145 912	-	-	145 912	145 912	-
United Nations Trust Fund for Public Administration and Finance in Africa	-	2 039 134	-	-	2 039 134	2 039 134	-
Subtotal	-	6 501 621	-	-	6 501 621	6 501 621	-

SCHEDULE 23.2 (continued)

	Fund balance 1 January 1990	Income				Expenditure	Fund balance 31 December 1991
		Allocations, contributions received, interest and miscellaneous income	Add: pledged contributions	Less: deferred income	Total income		
Other trust funds							
Ishida Foundation	98	27	-	-	27	230	(105) a/
Tokai Bank Foundation	803	(4)	-	49	(53)	-	750
Trust Fund for Interest on the Contribution to the United Nations Special Account	263	1 973	-	-	1 973	(1 259)	3 495
Trust Funds for the United Nations Centre on Transnational Corporations Technical Cooperation Programme	398 254	4 462 601	554 968	554 968	4 462 601	2 901 333	1 959 522
Trust Fund to Provide Advisory Services to Developing Countries in Matters of Policy, Laws, Regulations and Contracts relating to Transnational Corporations	724 615	(701 255)	-	-	(701 255)	(9 141)	32 501
United Nations Disaster Relief Office	2 010 380	4 195 850	-	-	4 195 850	3 417 575	2 788 655
United Nations Population Fund - administered trust funds	-	9 019 699	-	-	9 019 699	9 019 699	-
United Nations Children's Fund	47 366	126 728	-	-	126 728	163 333	10 761
United Nations Educational and Training Programme for Southern Africa	1 589 312	9 404 920	-	-	9 404 920	9 374 473	1 619 759
United Nations International Drug Control Programme	94 375	2 208 000	-	-	2 208 000	2 298 384	3 991
United Nations Fund for Namibia	16 845	1 671	-	-	1 671	-	18 516
Voluntary Fund for the United Nations Decade for Women	4 721	(4 721)	-	-	(4 721)	-	-
United Nations Decade for Disabled Persons	(10 405)	-	-	-	-	13 698	(24 103) a/
Subtotal	4 876 627	28 715 489	554 968	555 017	28 715 440	27 178 325	6 413 742
Total, United Nations projects, schedule 23.4	6 817 767	72 479 863	554 968	12 597 171	60 436 660	58 985 736	8 268 691 statement XXIII

SCHEDULE 23.2 (continued)

	Fund balance 1 January 1990	Income: Allocations, contributions received, interest and miscellaneous income	Income: Add: pledged contributions	Income: Less: deferred income	Income: Total income	Expenditure	Fund balance 31 December 1991
II. PROJECTS ADMINISTERED BY THE UNITED NATIONS CONFERENCE ON TRADE AND DEVELOPMENT (UNCTAD)							
Projects financed by donor Governments							
Austria/Japan/Netherlands/Norway/Sweden/ Switzerland/United States of America	116 609	816 849	-	-	816 849	689 288	244 170
Belgium/United Kingdom of Great Britain and Northern Ireland	122 107	770 565	-	-	770 565	575 664	317 008
Brazil/Pakistan/Iran (Islamic Republic of)	19 809	65 496	-	-	65 496	38 386	46 919
Canada	93 721	9 928	-	-	9 928	74 277	29 372
Finland/Netherlands/Italy/Sweden/ Switzerland/Denmark/Norway/France	1 019 006	4 799 766	-	-	4 799 766	4 805 299	1 013 473
Finland/Ghana/Norway/Switzerland	24 457	(24 457)	-	-	(24 457)	-	-
Germany/Belgium	199 728	468 932	-	-	468 932	529 196	139 464
Gibraltar	-	179 755	-	-	179 755	10 178	169 577
Greece/Luxembourg	-	101 387	-	-	101 387	28 250	73 137
Italy	1 124 565	2 050 663	-	-	2 050 663	2 602 009	573 219
Japan	21 774	189 238	-	-	189 238	130 425	80 587
Netherlands	44 308	701 914	-	-	701 914	461 360	284 862
Norway/Sweden	257 969	387 490	-	-	387 490	503 463	141 996
Russian Federation	35 134	(35 134)	-	-	(35 134)	-	-
Saudi Arabia/Norway	47 940	3 797	-	-	3 797	31 143	20 594
Sri Lanka/Sweden/Yugoslavia	23 912	395 654	-	-	395 654	80 047	339 519
Sweden	400 983	984 867	-	-	984 867	785 498	600 352
Switzerland	248 425	644 527	-	-	644 527	627 387	265 565
Trinidad and Tobago/Germany/Netherlands/ Indonesia/Italy	1 877	-	-	-	-	(6 215)	8 092
Tunisia/Madagascar	227 988	(192 139)	-	-	(192 139)	34 091	1 758
Subtotal	4 030 312	12 319 098	-	-	12 319 098	11 999 746	4 349 664
Other trust fund							
Public donations and various donors	83 894	66 843	-	-	66 843	9 715	141 022
Subtotal	83 894	66 843	-	-	66 843	9 715	141 022
Associate experts							
France	-	77 957	-	-	77 957	44 458	33 499
Canada	-	142 498	-	-	142 498	38 796	103 702
Netherlands	-	122 286	-	-	122 286	70 888	51 398
United Kingdom	-	106 813	-	-	106 813	44 094	62 719
Sweden/Norway	-	122 298	-	-	122 298	-	122 298
Germany	-	98 066	-	-	98 066	-	98 066
Subtotal	-	669 918	-	-	669 918	198 236	471 682

SCHEDULE 23.2 (continued)

	Fund balance 1 January 1990	Income: Allocations, contributions received, interest and miscellaneous income	Income: Add: pledged contributions	Income: Less: deferred income	Income: Total income	Expenditure	Fund balance 31 December 1991
UNDP-administered trust funds							
Sectoral Adviser Trust Fund	-	806 208	-	-	806 208	806 208	-
United Nations Fund for Science and Technology for Development	-	94 051	-	-	94 051	94 051	-
Trust Fund for the Training in the USSR of Specialists from Developing Countries	-	45 022	-	-	45 022	45 022	-
Perez-Guerrero Trust Fund for Economic and Technical Cooperation among Developing Countries	-	366 312	-	-	366 312	366 312	-
UNDP Trust Fund for Non-governmental Liaison Service - Geneva	-	233 750	-	-	233 750	233 750	-
Subtotal	-	1 545 343	-	-	1 545 343	1 545 343	-
Total, UNCTAD projects, schedule 23.5	4 114 206	14 601 202	-	-	14 601 202	13 753 040	4 962 368 statement XXIII
III. PROJECTS ADMINISTERED BY THE UNITED NATIONS CENTRE FOR HUMAN SETTLEMENTS (Habitat)							
Associate experts							
Austria	11 097	(11 097)	-	-	(11 097)	-	-
Belgium	-	136 129	-	-	136 129	114 513	21 616
Denmark	57 523	150 666	127 685	-	278 351	283 289	52 585
Finland	2 765	587 529	-	-	587 529	364 950	225 344
France	-	139 496	-	-	139 496	78 121	61 375
Germany	-	145 725	-	-	145 725	69 716	76 009
Italy	76 643	105 799	-	-	105 799	135 240	47 202
Japan	1 095	27	-	-	27	-	1 122
Netherlands	-	243 090	-	-	243 090	148 656	94 434
Norway	1 518	(1 518)	-	-	(1 518)	-	-
Sweden	23 215	130 086	-	-	130 086	111 051	42 250
Subtotal	173 856	1 625 932	127 685	-	1 753 617	1 305 536	621 937

SCHEDULE 23.2 (continued)

	Fund balance 1 January 1990	Income: Allocations, contributions received, interest and miscellaneous income	Income: Add: pledged contributions	Income: Less: deferred income	Income: Total income	Expenditure	Fund balance 31 December 1991
Other projects financed by donor Governments							
France	-	315 753	-	-	315 753	93 791	221 962
Germany	466 629	3 554	69 558	-	73 112	539 741	-
Libyan Arab Jamahiriya	-	(22 672)	931 253	-	908 581	908 581	-
Mali	28 136	-	-	-	-	-	28 136
Somalia	2 881	-	-	-	-	-	2 881
Subtotal	497 646	296 635	1 000 811	-	1 297 446	1 542 113	252 979
United Nations Environment Programme	-	23 465	-	-	23 465	23 465	-
UNDP-administered trust funds							
United Nations Capital Development Fund	-	4 064 148	-	-	4 064 148	4 064 148	-
United Nations Trust Fund for Operational Programme in Lesotho and Sectoral Support	-	224 711	-	-	224 711	224 711	-
UNDP Fund for the Emergency Assistance to the People's Republic of Bangladesh (FINNIDA)	-	1 814 512	-	-	1 814 512	1 814 512	-
UNDP Fund for Utilization of the Residual Funds of the United Nations Special Relief Office in Bangladesh (UNROB)	-	1 975 000	-	-	1 975 000	1 975 000	-
Subtotal	-	8 078 371	-	-	8 078 371	8 078 371	-
Total, UNCHS projects, schedule 23.6	671 502	10 024 403	1 128 496	-	11 152 899	10 949 485	874 916 statement XXIII
IV. PROJECTS ADMINISTERED BY THE ECONOMIC COMMISSION FOR AFRICA (ECA)							
United Nations Trust Fund for African Development							
African Development Bank	8 036	1 430	-	-	1 430	-	9 466
African Member States	5 332 386	677 677	398 305	-	1 075 982	1 598 740	4 809 628
Belgium	246 806	41 896	-	-	41 896	123 489	165 213
China	5 102	(3 213)	-	-	(3 213)	5 085	(3 196) a/
Finland	16 710	2 325	-	-	2 325	5 470	13 565
France	62 500	72 000	-	-	72 000	-	134 500
Germany	122 818	119 954	-	-	119 954	103 770	139 002

SCHEDULE 23.2 (continued)

	Fund balance 1 January 1990	Income: Allocations, contributions received, interest and miscellaneous income	Income: Add: pledged contributions	Income: Less: deferred income	Income: Total income	Expenditure	Fund balance 31 December 1991
India	443 914	141 106	-	-	141 106	347 264	237 756
Netherlands	1 125 648	150 219	-	-	150 219	425 202	850 665
Norway	11 389	1 122	-	-	1 122	5 221	7 290
SARPC	4 814	857	-	-	857	-	5 671
Sweden	506 799	55 459	-	-	55 459	458 233	104 025
Switzerland	23 654	4 209	-	-	4 209	-	27 863
Turkey	11 831	2 105	-	-	2 105	-	13 936
United States of America	537 170	111 471	-	-	111 471	-	648 641
Canadian International Development Agency	9 350	4 674	-	-	4 674	464	13 560
Carnegie Foundation	71 590	76 556	-	-	76 556	139 700	8 446
Economic Community for West African States	179 859	32 002	-	-	32 002	-	211 861
Ford Foundation	21 156	85 886	-	-	85 886	99 761	7 281
Intergovernmental Committee for Migration	39 032	109 549	-	-	109 549	88 569	60 012
International Development Research Centre	21 525	262 613	-	-	262 613	171 671	112 467
International Planned Parenthood Foundation	36 300	6 459	-	-	6 459	-	42 759
Permanent Interstate Committee for Drought Control in the Sahel	7 242	1 288	-	-	1 288	-	8 530
Rockefeller Foundation	10 449	1 859	-	-	1 859	-	12 308
Subtotal	8 856 080	1 959 503	398 305	-	2 357 808	3 572 639	7 641 249
Transport and Communications Decade in Africa							
African Member States	658 592	82 184	25 525	-	107 709	-	766 301
Barbados	2 894	425	-	-	425	-	3 319
Cyprus	1 809	1 337	-	-	1 337	-	3 146
Philippines	10 542	1 342	-	-	1 342	-	11 884
Yemen	2 000	-	-	-	-	-	2 000
Subtotal	675 837	85 288	25 525	-	110 813	-	786 650
African Institute for Economic Development and Planning							
African Member States	1 576 111	-	-	-	-	-	1 576 111
Subtotal	1 576 111	-	-	-	-	-	1 576 111

SCHEDULE 23.2 (continued)

	Fund balance 1 January 1990	Income: Allocations, contributions received, interest and miscellaneous income	Income: Add: pledged contributions	Income: Less: deferred income	Income: Total income	Expenditure	Fund balance 31 December 1991
UNDP-administered trust funds							
UNSO	-	(5 989)	-	-	(5 989)	(5 989)	-
Trust Fund for the Training in the USSR of Specialists from Developing Countries	-	(44 184)	-	-	(44 184)	(44 184)	-
United Nations Development Fund for Women	-	(41 323)	-	-	(41 323)	(41 323)	-
Namibia Nationhood Programme	-	(5 066)	-	-	(5 066)	(5 066)	-
Subtotal	-	(96 562)	-	-	(96 562)	(96 562)	-
Total, FCA projects, schedule 23.7	11 108 028	1 948 229	423 830	-	2 372 059	3 476 077	10 004 010 statement XXIII
V. PROJECTS ADMINISTERED BY THE ECONOMIC AND SOCIAL COMMISSION FOR ASIA AND THE PACIFIC (ESCAP)							
Projects financed by donor Governments							
Australia	-	1 565 352	-	654 912	910 440	910 440	-
Australia/China/India/Korea/Nepal/Pakistan/Philippines/Sri Lanka/Thailand	4 117	274 503	-	24 389	250 114	252 264	1 967
Australia/Japan/Netherlands	269 409	620 792	-	22 757	598 035	572 424	295 020
Australia/Malaysia/Philippines	103 417	851 635	-	227 434	624 201	587 167	140 451
Belgium	-	232 194	-	33 129	199 065	189 759	9 306
Bangladesh/Brunei/China/India/Indonesia/Iran (Islamic Republic of)/Republic of Korea/Malaysia/Nepal/Pakistan/Philippines/Thailand	25 444	75 439	-	53 501	21 938	7 409	39 973
Canada	17 238	(13 599)	-	-	(13 599)	3 639	-
China	18 018	672 201	-	220 860	451 341	438 288	31 071
Czechoslovakia	9	591	-	-	591	600	-
Denmark	18 522	48 624	-	39 550	9 074	(23)	27 619
Finland	6 420	224 145	-	170 476	53 669	57 196	2 893
France	25 523	758 952	-	236 141	522 811	488 724	59 610
France/Japan	880	20 155	-	-	20 155	17 300	3 735
Germany	152 666	582 594	-	180 319	402 275	418 847	136 094
India	1 045	251 155	-	26 414	224 741	224 234	1 552
Indonesia	678	37 211	-	16 527	20 684	19 654	1 708
Indonesia/Republic of Korea/Thailand	4 668	265 940	-	184 882	81 058	59 336	26 390
Japan	-	8 418 902	-	2 973 807	5 445 095	5 445 095	-

SCHEDULE 23.2 (continued)

	Fund balance 1 January 1990	Income: Allocations, contributions received, interest and miscellaneous income	Income: Add: pledged contributions	Income: Less: deferred income	Income: Total income	Expenditure	Fund balance 31 December 1991
Japan/Republic of Korea	3 042	57 741	-	47 440	10 301	2 253	11 090
Democratic People's Republic of Korea	-	956 563	-	316 758	639 805	639 805	-
Netherlands	-	4 669 612	-	1 870 186	2 799 426	2 799 426	-
Norway	-	3 615 782	-	982 471	2 633 311	2 633 311	-
Sri Lanka/FAO	1 483	12 545	-	6 345	6 200	4 510	3 173
Sweden	15 036	77 982	-	27 118	50 864	39 296	26 604
Thailand	3 557	36 694	-	19 493	17 201	13 364	7 394
United Kingdom of Great Britain and Northern Ireland	3 340	12 471	-	9 885	2 586	467	5 459
United States of America	5 907	33 392	-	-	33 392	39 299	-
Subtotal	680 419	24 359 568	-	8 344 794	16 014 774	15 864 084	831 109
Other trust funds							
Commonwealth Regional Consultative Group on Trade	30	(24)	-	-	(24)	6	-
The Ford Foundation	1 075	(650)	-	-	(650)	425	-
ESCAP Trust Fund for Industrial Development	3 520	1 105	-	3 102	(1 997)	806	717
GATT/ESCAP Regional Seminar on GATT	220	27 009	-	-	27 009	27 229	-
Governments' direct contributions to regional institutes	404 782	3 752 737	-	1 801 141	1 951 596	2 221 145	135 233
German Agency for Technical Cooperation	-	708 168	-	587 005	121 163	108 376	12 787
World Council of Churches	1 118	110 609	-	23 632	86 977	81 695	6 400
Japanese Organization for International Cooperation in Family Planning Workshop on Population Aging	-	47 241	-	14 333	32 908	31 667	1 241
Joint ADB-ESCAP Workshop on the International Comparison Project	3 348	144 633	-	1 909	142 724	134 013	12 059
Latin American and Asian Low-Income Housing Service	289	(289)	-	-	(289)	-	-
UNIDO	1 559	824	-	-	824	2 383	-
Subtotal	415 941	4 791 363	-	2 431 122	2 360 241	2 607 745	168 437

SCHEDULE 23.2 (continued)

	Fund balance 1 January 1990	Income: Allocations, contributions received, interest and miscellaneous income	Income: Add: pledged contributions	Income: Less: deferred income	Income: Total income	Expenditure	Fund balance 31 December 1991
UNDP-administered trust funds							
Australian International Development Assistance Bureau (ADAB)	-	82 352	-	-	82 352	82 352	-
Trust Fund for the Training in the USSR of Specialists from Developing Countries	-	(25 379)	-	-	(25 379)	(25 379)	-
United Nations Development Fund for Women	-	5 704	-	-	5 704	5 704	-
Subtotal	-	62 677	-	-	62 677	62 677	-
Total, ESCAP projects, schedule 23.8	1 096 360	29 213 608	-	10 775 916	18 437 692	18 534 506	999 546 statement XXIII
VI. PROJECTS ADMINISTERED BY THE ECONOMIC COMMISSION FOR LATIN AMERICA AND THE CARIBBEAN (ECLAC)							
Projects financed by donor Governments							
Argentina	51 170	56 282	-	-	56 282	97 001	10 451
Brazil	79 535	159 097	-	-	159 097	228 378	10 254
Canada	351 157	2 216 602	15 650	-	2 232 252	2 019 156	564 253
Chile	-	219 315	-	-	219 315	121 304	98 011
Colombia	-	401 333	-	-	401 333	354 009	47 324
Colombia/Cuba/Costa Rica/Honduras/Mexico/Panama/Venezuela/ILPES	447 225	2 643 808	-	-	2 643 808	2 423 168	667 865
Costa Rica	165 345	(62 089)	-	-	(62 089)	103 256	-
Dominican Republic	24 834	(14 168)	-	-	(14 168)	10 666	-
France	95 629	336 036	-	-	336 036	278 118	153 547
Germany	272 064	745 093	-	-	745 093	636 118	381 039
Guatemala	-	934	-	-	934	934	-
Honduras	23 324	(23 168)	-	-	(23 168)	156	-
Italy	736 770	1 939 080	668 500	429 842	2 177 738	1 579 181	1 335 327
Netherlands	484 957	1 404 160	-	-	1 404 160	1 335 676	553 441
Norway	34 603	1 097	-	-	1 097	35 700	-
Paraguay	940	36 778	-	-	36 778	26 065	11 653
Spain	-	70 130	24 806	-	94 936	65 137	29 799
Sweden	107 845	3 307	-	-	3 307	111 152	-
Trinidad and Tobago	-	17 028	-	-	17 028	16 950	78
Uruguay	14 524	189 249	12 000	-	201 249	126 288	89 485
Subtotal	2 889 922	10 339 904	720 956	-	10 631 018	9 568 413	3 952 527

SCHEDULE 23.2 (continued)

	Fund balance 1 January 1990	Income				Expenditure	Fund balance 31 December 1991
		Allocations, contributions received, interest and miscellaneous income	Add: pledged contributions	Less: deferred income	Total income		
Other trust funds							
Spanish Agency for International Cooperation/Spain	5 301	191	-	-	191	5 492	-
Latin American Integration Association/ Argentina	-	30 591	-	-	30 591	30 137	454
Latin American Integration Association/ Uruguay	16 521	6 877	-	-	6 877	17 521	5 887
Inter-American Development Bank/CEPAL	-	214 816	-	-	214 816	46 961	167 855
Inter-American Development Bank/CEPAL/ Central American Bank for Economic Integration	-	455 960	-	-	455 960	369 467	86 493
Comision De Cooperacion Para El Desarrollo de Zonas De Frontera Argentina-Uruguay/CEPAL/ Inter-American Development Bank		134 969	16 850	-	151 819	119 696	32 123
Carl Duisberg Society/Germany	8 000	47 456	-	-	47 456	50 894	4 562
Costa Rica/El Salvador/Guatemala/ Nicaragua and Panama Government Enterprise	7 760	(7 927)	-	-	(7 927)	(167)	-
International Center for Living Aquatic Resources Management/Philippines	-	137 953	-	-	137 953	113 957	23 996
Environmental Policy Institute (Friends of the Earth)	-	6 093	-	-	6 093	6 093	-
Programa Italia/FAO De Capacitacion en Planificacion, Politicas y Proyectos de Desarrollo Agricola y Rural en America Latina y El Caribe	-	26 932	-	-	26 932	26 932	-
State of Bahia (Brazil)	811	(5 048)	-	-	(5 048)	(4 237)	-
Union Industrial Argentina/Argentina	-	2 021	-	-	2 021	1 629	392
World Institute for Development Economics Research of the United Nations University/Finland	-	54 430	-	-	54 430	-	54 430
Volkswagen Foundation	-	25 180	-	-	25 180	-	25 180
Subtotal	38 403	1 130 494	16 850	-	1 147 344	784 375	401 372
UNDP-administered trust fund							
United Nations Development Fund for Women	-	3 092	-	-	3 092	3 092	-
Subtotal	-	3 092	-	-	3 092	3 092	-

SCHEDULE 23.2 (continued)

		Income					
	Fund balance 1 January 1990	Allocations, contributions received, interest and miscellaneous income	Add: pledged contributions	Less: deferred income	Total income	Expenditure	Fund balance 31 December 1991
ECLAC, Mexico							
Comite de Accion de Apoyo al Desarrollo Economico y Social de Centro-America y Panama (CADESCA)	18 767	214	-	-	214	18 981	-
Nicaragua	313	(313)	-	-	(313)	-	-
CESPA/CEPAL (Proyecto SARH-CEPAL de Apoyo a la Instrumentacion de Politicas Agropecuarias differenciadas)	-	570 152	-	-	570 152	420 276	149 876
Secretaria de Agricultura y Recursos Hidraulicos	119 390	493 256	-	-	493 256	612 646	-
Sistema Alimentario Mexicano (PRETTE-SAL)	214	(214)	-	-	(214)	-	-
Subtotal	138 684	1 063 095	-	-	1 063 095	1 051 903	149 876
Total, ECLAC projects, schedule 23.10	3 067 009	12 536 585	307 964	-	12 844 549	11 407 783	4 503 775 statement XXIII
VII. PROJECTS ADMINISTERED BY THE ECONOMIC AND SOCIAL COMMISSION FOR WESTERN ASIA (ESCWA)							
Projects financed by donor Governments							
France	78 967	98 020	-	-	98 020	39 384	137 603
Netherlands	3 811	1 750	-	-	1 750	73	5 488
Subtotal	82 778	99 770	-	-	99 770	39 457	143 091
Other trust fund							
United Nations International Drug Control Programme	-	10 367	-	-	10 367	7 713	2 654
Subtotal	-	10 367	-	-	10 367	7 713	2 654

SCHEDULE 23.2 (concluded)

	Fund balance 1 January 1990	Income: Allocations, contributions received, interest and miscellaneous income	Income: Add: pledged contributions	Income: Less: deferred income	Income: Total income	Expenditure	Fund balance 31 December 1991
UNDP-administered trust fund							
United Nations Development Fund for Women	-	184 483	-	-	184 483	184 483	-
Subtotal	-	184 483	-	-	184 483	184 483	-
Total, ESCWA projects, schedule 23.11	82 778	294 620	-	-	294 620	231 653	145 745 statement XXIII
GRAND TOTAL, statement XXIII	26 957 650	141 097 510	2 845 100	23 373 087	120 139 681	117 338 280	29 759 051

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a/ See note 18 (b).

SCHEDULE 23.3

TECHNICAL COOPERATION ACTIVITIES FINANCED BY THE UNITED NATIONS REGULAR BUDGET a/

Schedule of expenditure for the biennium 1990-1991 ended 31 December 1991

(United States dollars)

				Regional commissions					
	United Nations	UNCTAD	UNCHS	Africa	Asia and the Pacific	Europe	Latin America and the Caribbean	Western Asia	Total
Country projects									
Bulgaria	11 304	-	52 424	-	-	-	-	-	63 728
China	1 465 353	-	-	-	-	-	-	-	1 465 353
Russian Federation	-	-	33 735	-	-	-	-	-	33 735
Subtotal	1 476 657	-	86 159	-	-	-	-	-	1 562 816
Regional projects									
Africa	62 768	-	-	3 707 231	-	-	-	-	3 769 999
Arab States	-	-	-	-	-	-	-	2 711 035	2 711 035
Asia and the Pacific	-	-	-	-	2 769 124	-	-	-	2 769 124
Europe	1 610 049	1 792 984	-	-	-	337 455	-	-	3 740 488
Latin America	-	-	-	-	-	-	2 582 684	-	2 582 684
Subtotal	1 672 817	1 792 984	-	3 707 231	2 769 124	337 455	2 582 684	2 711 035	15 573 330
Interregional projects	16 336 245	-	-	-	-	-	-	-	16 336 245
Global projects	512 870	-	1 107 210	-	-	-	-	-	1 620 080
Total schedule 23.1	19 998 589	1 792 984	1 193 369	3 707 231	2 769 124	337 455	2 582 684	2 711 035	35 092 471

Statement I

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a/ Comprises section 24, Regular Programme of Technical Cooperation. These expenditures are also shown as part of regular budget expenditure in statement I and table 1.1.

STATEMENT XXIV

UNITED NATIONS GENERAL TRUST FUNDS

I. Combined statement of income and expenditure for the biennium 1990-1991 ended 31 December 1991 a/

(United States dollars)

	Emergency assistance	Political and Security Council affairs	Political affairs, trusteeship and decolonization	Economic and social activities	Humanitarian activities	International justice and law	Public information	Common support services and miscellaneous	Total	
									1991	1989
Income										
Pledged contributions	148 163 064	4 228 798	31 389 022	163 585 958	235 839 865	856 879	707 954	5 769 500	590 541 040	401 415 167
Allocations	-	-	-	3 327 041	-	-	-	-	3 327 041	1 865 290
Public donations	901 996	795 223	8 784	2 389 309	688 650	-	82 741	265 219	5 131 922	3 680 848
Subventions	11 989 294	285 000	3 652 805	3 635 577	6 427 217	-	1 112 253	-	27 102 146	12 190 435
Sale of commodities	41 135 805 b/	-	-	-	-	-	-	-	41 135 805	-
Interest income	12 020 777	770 047	3 529 442	16 623 331	7 884 583	119 605	415 704	3 817 365	45 180 854	28 378 912
Miscellaneous income	2 149 178	1 252 967	1 923 072	2 882 387	1 230 229	49 770	2 535 297	432 780	12 455 680	6 525 419
Total, income (schedule 24.1)	216 360 114	7 332 035	40 503 125	192 443 603	252 070 544	1 026 254	4 853 949	10 284 864	724 874 488	454 056 071
Expenditure										
Staff and other personnel costs	51 138 673	1 974 946	5 522 876	47 987 766	7 949 715	10 571	2 749 988	2 726 303	120 060 838	52 036 208
Travel	5 585 475	2 304 058	327 668	7 498 010	3 158 949	123 508	128 238	527 241	19 653 147	13 477 089
Contractual services	5 164 264	129 219	992 493	18 836 865	51 410	15 482	891 395	239 416	26 320 544	8 713 854
Operating expenses	65 371 456	2 607 341	1 571 634	10 515 938	3 652 121	1 559	807 601	696 056	85 223 706	50 560 787
Acquisitions	20 337 468	38 663	268 992	31 828 578	2 854 814	-	8 480	79 199	55 416 194	38 564 869
Fellowships, grants, other	57 082 315	132 729	28 777 420	12 532 777	174 232 258	319 571	91 600	70 171	273 238 841	160 629 026
Subtotal	204 679 651	7 186 956	37 461 083	129 199 934	191 899 267	470 691	4 677 302	4 338 386	579 913 270	323 981 833
Programme support costs	2 703 694	340 644	332 673	7 768 668	6 299 424	23 999	69 490	249 550	17 788 142 c/	7 700 384
Total, expenditure (schedule 24.1)	207 383 345	7 527 600	37 793 756	136 968 602	198 198 691	494 690	4 746 792	4 587 936	597 701 412	331 682 217
Excess of income over expenditure for the above period	8 976 769	(195 565)	2 709 369	55 475 001	53 871 853	531 564	107 157	5 696 928	127 173 076	122 373 854
Add: Adjustments for prior period	-	-	-	12 602	(12 602)	-	-	-	-	6 731
Net excess of income over expenditure	8 976 769	(195 565)	2 709 369	55 487 603	53 859 251	531 564	107 157	5 696 928	127 173 076	122 380 585

STATEMENT XXIV (continued)

II. Combined statement of assets and liabilities as at 31 December 1991

	Emergency assistance	Political and Security Council affairs	Political affairs, trusteeship and decolonization	Economic and social activities	Humanitarian activities	International justice and law	Public information	Common support services and miscellaneous	Total 1991	Total 1989
Assets										
Cash	90 835 824	5 769 297	19 585 154	141 076 684	76 793 387	1 169 897	2 387 021	14 583 600	352 200 864	205 912 211
Letters of credit	-	-	-	-	-	-	-	-	-	1 643 235
Investments	-	-	-	-	-	-	-	1 489 883	1 489 883	933 276
Pledged contributions unpaid	1 807 646	875 940	1 726 924	76 678 387	1 187 588	2 492	-	75 750	82 354 727	124 859 616
Accounts receivable	1 746 984	731 787	306 132	1 372 426	540 628	12 047	223 619	3 899 586	8 833 209	5 044 528
Operating funds provided to executing agencies	14 899 217	7 000	4 220 742	5 044 022	5 961 541	-	152 700	263 153	30 548 375	36 720 923
Unspent allocations	-	-	-	1 081 008	-	-	-	-	1 081 008	3 287 527
Due from United Nations General Fund	1 283 619	45 143	608	5 890 766	493 880	69 858	1 695	4 243	7 789 812	4 673 095
Deferred charges and other assets	175 439	156 900	148 617	49 626	22 726	-	-	25 515	578 823	1 160 279
Total, assets	110 748 729	7 586 067	25 988 177	231 192 919	84 999 750	1 254 294	2 765 035	20 341 730	484 876 701	384 234 690
Liabilities										
Accounts payable	64 530	200 573	411 446	361 242	282 774	-	3 339	-	1 323 904	1 479 864
Unliquidated obligations	6 341 851	633 260	3 115 031	10 744 014	7 135 760	209 705	157 774	115 458	28 452 853	15 999 169
Reserve for allocations	17 572 579	-	5 858 935	818 593	100 000	-	152 700	248 420	24 751 227	32 277 656
Operating reserve	2 681 580	273 690	-	314 210	-	-	100 000	-	3 369 480	300 000
Due to United Nations General Fund	51 021	728	-	608 993	1 256 251	237	-	22 472	1 939 702	1 981 290
Deferred income	1 000	753 788	1 166 933	88 075 456	288 483	-	74 000	-	90 359 660	128 007 637
Total, liabilities	26 712 561	1 862 039	10 552 345	100 922 508	9 063 268	209 942	487 813	386 350	150 196 826	180 045 616

STATEMENT XXIV (concluded)

	Emergency assistance	Political and Security Council affairs	Political affairs, trusteeship and decolonization	Economic and social activities	Humanitarian activities	International justice and law	Public information	Common support services and miscellaneous	Total 1991	Total 1989
Fund balance										
Balance available 1 January 1990 (schedule 24.1)	69 312 915	6 193 283	13 204 505	75 593 231	23 214 758	512 788	2 326 642	13 830 952	204 189 074	117 697 596
Add:										
Transfers from reserve for allocations	10 164 900	-	1 100 522	-	-	-	-	427 500	11 692 922	985 388
Net excess of income over expenditure	8 976 769	(195 565)	2 709 369	55 487 603	53 859 251	531 564	107 157	5 696 928	127 173 076	122 380 585
Subtotal	88 454 584	5 997 718	17 014 396	131 080 834	77 074 009	1 044 352	2 433 799	19 955 380	343 055 072	241 063 569
Less:										
Transfers to reserve for allocations	1 736 836	-	1 578 564	598 393	100 000	-	152 700	-	4 166 493	30 153 668
Transfers to operating reserve	2 681 580	273 690	-	114 210	-	-	-	-	3 069 480	-
Distributions to agencies	-	-	-	-	-	-	-	-	-	6 400 196
Refunds to donors	-	-	-	97 820	1 037 527	-	3 877	-	1 139 224	320 631
Subtotal	4 418 416	273 690	1 578 564	810 423	1 137 527	-	156 577	-	8 375 197	36 874 495
Balance available 31 December 1991 (schedule 24.1)	84 036 168	5 724 028	15 435 832	130 270 411	75 936 482	1 044 352	2 277 222	19 955 380	334 679 875	204 189 074
Total, liabilities and fund balance	110 748 729	7 586 067	25 988 177	231 192 919	84 999 750	1 254 294	2 765 035	20 341 730	484 876 701	384 234 690

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a/ See note 1 (w).

b/ See note 2 on schedule 24.1.1.

c/ Includes $11,441,174 transferred as income to the Special Account for Programme Support Costs (statement XXV) and $6,346,968 transferred directly to executing agencies as reimbursement for programme support costs.

The accompanying notes are an integral part of the financial statements.

SCHEDULE 24.1

UNITED NATIONS GENERAL TRUST FUNDS

Combined schedule of income and expenditure and fund balance for the biennium 1990-1991 ended 31 December 1991

(United States dollars)

	Fund balance 1 January 1990	Income	Expenditure a/	Fund balance 31 December 1991
EMERGENCY ASSISTANCE				
Trust Fund for the International Conference on the Question of Palestine	54 783	8 590	-	63 373
United Nations Special Relief Office in Bangladesh	846 706	113 783	394 371	566 118
African Emergency Fund	1 872 112	3 726 697	1 207 421	4 391 388
United Nations Indo-China Trust Fund	60 104	9 427	-	69 531
Trust Fund for Assistance to Lebanon	93 408	14 421	-	107 829
Special Account for Assistance to Mozambique	508 268	71 798	-	580 066
Special Account for Assistance to Botswana	14 972	2 270	-	17 242
Trust Fund for Special Economic Assistance Programme	505	-	-	505
Funds for the Special Representative of the Secretary-General for the Coordination of the United Nations Humanitarian Programmes Resulting from Developments in Kampuchea	11 901	1 774	1 141	12 534
Kampuchean Emergency Trust Fund b/	8 433 941	64 105 757	57 940 891	14 598 807
Special Fund for the Republic of Seychelles	1 104	62	1 166	-
Afghanistan Emergency Trust Fund b/	57 415 111	117 200 612	113 131 103	61 484 620
Emergency Trust Fund for Humanitarian Assistance for Iraq, Kuwait and the Iraq-Turkey and Iraq-Iran Border Areas	-	8 483 043	8 160 333	322 710
Trust Fund for the United Nations Guard Contingent b/	-	22 621 880	20 800 435	1 821 445
Subtotal	69 312 915	216 360 114	201 636 861	84 036 168
POLITICAL AND SECURITY COUNCIL AFFAIRS				
Trust Fund for the World Disarmament Campaign	528 350	2 661 660	2 323 945	866 065
Trust Fund for the United Nations Centre for Disarmament	31 111	3 742	153	34 700
United Nations Institute for Disarmament Research	620 160	2 003 533	2 180 282	443 411
Trust Fund for the United Nations Programme on Space Applications	210 993	234 705	57 660	388 038
Trust Fund for the Promotion of Peace	849 644	19 520	793 918	75 246

SCHEDULE 24.1 (continued)

	Fund balance 1 January 1990	Income	Expenditure a/	Fund balance 31 December 1991
POLITICAL AND SECURITY COUNCIL AFFAIRS (continued)				
United Nations Regional Centre for Peace and Disarmament in Africa	74 482	771 958	743 425	103 015
Trust Fund for the United Nations Regional Centre for Peace, Disarmament and Development in Latin America	67 425	65 979	95 141	38 263
Trust Fund for Special Disarmament Activities	1 176 809	181 824	88 075	1 270 558
Trust Fund for Global and Regional Disarmament Activities	1 516 586	577 130	1 409 697	684 019
Trust Fund for the United Nations Regional Centre for Peace and Disarmament in Asia	201 076	138 571	160	339 487
Special Account for Preparatory Commission for International Sea-Bed Authority and International Tribunal for the Law of the Sea for Pioneer Investors' Application Fees	916 647	673 413	108 834	1 481 226
Subtotal	6 193 283	7 332 035	7 801 290	5 724 028
POLITICAL AFFAIRS, TRUSTEESHIP AND DECOLONIZATION				
Trust Fund for Publicity against Apartheid	262 791	134 624	169 091	228 324
United Nations Educational and Training Programme for Southern Africa b/	5 208 669	12 169 858	9 361 290	8 017 237
United Nations Trust Fund for South Africa	565 318	7 863 364	7 264 686	1 163 996
United Nations Fund for Namibia	2 167 545	3 132 633	4 702 890	597 288
Trust Fund for the Institute for Namibia	2 589 189	4 541 353	7 108 033	22 509
United Nations Nationhood Programme for Namibia	2 398 599	3 578 106	1 420 314	4 556 391
Trust Fund for Special Projects of the Special Committee against Apartheid	12 394	1 944	-	14 338
Repatriation of Cambodian Refugees and Displaced Persons	-	9 081 243	8 245 494	835 749
Subtotal	13 204 505	40 503 125	38 271 798	15 435 832
ECONOMIC AND SOCIAL ACTIVITIES				
Trust Fund for Development Planning and Projections	2 240 500	1 084 222	2 065 968	1 258 754
United Nations Fund for Drug Abuse Control b/	58 078 412	140 756 764	98 524 833	100 310 343
United Nations Research Institute for Social Development	1 740 598	4 580 283	5 397 387	923 494
Trust Fund for Social Development	137 961	149 977	184 618	103 320
Trust Fund for Preparatory Activities for Habitat	51 790	8 123	-	59 913
Trust Fund for Ageing	203 646	375 265	312 472	266 439

SCHEDULE 24.1 (continued)

	Fund balance 1 January 1990	Income	Expenditure a/	Fund balance 31 December 1991
ECONOMIC AND SOCIAL ACTIVITIES (continued)				
United Nations Population Fund - United Nations Work Programme	-	3 327 041	3 327 041	-
United Nations Trust Fund for the International Youth Year	68 681	148 860	83 350	134 191
Trust Fund for the Financing of the Implementation of the Convention on Long-range Transboundary Air Pollution	822 598	2 136 663	2 404 611	554 650
Trust Fund for the Programme of Interrelationships between Resources, Environment, People and Development	130 830	17 400	41 016	107 214
Trust Fund to Facilitate Activities Related to the Implementation of the Nairobi Programme of Action for the Development and Utilization of New and Renewable Sources of Energy	783 787	1 973 627	463 976	2 293 438
Trust Fund for the ECE Study on Long-Term European Timber Trends and Prospects	13 140	25 032	3 643	34 529
Trust Fund for Economic Commission for Western Asia Regional Activities	213 581	34 107	29 065	218 623
United Nations Trust Fund for Social Defence	2 727 395	8 049 881	4 873 160	5 904 116
Trust Fund for the International Campaign Against Drug Abuse and Illicit Trafficking	635 344	929 076	996 696	567 724
Voluntary Fund for the United Nations Decade of Disabled Persons	1 904 181 c/	3 236 794	2 580 745	2 560 230
Trust Fund for the International Comparison Project	26 011	3 899	12 019	17 891
International Research and Training Institute for the Advancement of Women	1 523 990	5 244 815	3 847 599	2 921 206
Trust Fund for the Promotion of a United Nations International Programme for Ageing	17 725	1 438	8 192	10 971
Trust Fund for European Social Development	3 003	471	-	3 474
United Nations/Economic Commission for Europe Trust Fund on Human Settlements	379 536	124 506	60 647	443 395
Trust Fund for the Shipping Statistics Project	112 549	5 743	113 930	4 362
Programme on Mobilization of Personal Savings in Developing Countries	93 676	70 675	102 737	61 614
Trust Fund for the Ad Hoc Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting	2 497	45 856	37 342	11 011
Trust Fund for Research in Regional Cooperation in Asia and in New and Renewable Energy Resources	175 819	31 200	-	207 019
World Food Council Trust Fund	31 250	136 780	159 430	8 600

SCHEDULE 24.1 (continued)

	Fund balance 1 January 1990	Income	Expenditure a/	Fund balance 31 December 1991
ECONOMIC AND SOCIAL ACTIVITIES (continued)				
Trust Fund for the Macrothesaurus Management Project	6 580	1 032	-	7 612
Trust Fund for International Cooperation for Development	2 507 676	1 850 761	1 298 964	3 059 473
Trust Fund for the Monitoring, Review and Appraisal of the Implementation of the Nairobi Forward-looking Strategies	537 667	456 513	712 203	281 977
Trust Fund for Case Studies on the Functioning of the Operational Activities for Development of the United Nations System	99 902	188 799	171 722	116 979
Policy Analysis on Transnational Corporations	54 635	1 515 735	-	1 570 370
Trust Fund for the Symposia on the Consequences of Rapid Population Growth and on Human Rights and Population	55 950	7 539	52 582	10 907
Trust Fund for an Interim Arrangement for Maintaining the Collection and Dissemination of Statistical Information on the International Tin Economy	158 024	50 921	208 945	-
Trust Fund for an Interim Arrangement for Maintaining the Collection and Dissemination of Statistical Information on the International Iron Ore Economy	54 297	194 536	228 986	19 847
Trust Fund on External Debt Crisis and Development	-	2 024 484	799 408	1 225 076
United Nations Electronic Data Interchange for Administration, Commerce and Transport	-	48 323	61 674	(13 351)
Voluntary Fund for Supporting Developing Countries Participating in the Conference on Environment and Development and its Preparatory Process	-	1 610 315	722 068	888 247
Trust Fund for Preparatory Activities for the United Nations Conference on Environment and Development	-	9 196 624	6 622 268	2 574 356
Trust Fund for Supporting Developing Countries Participating in the Negotiation Process for the Protection of Global Climate for the Present and Future Generations of Mankind	-	1 249 689	1 108 981	140 708
Trust Fund for the ECE Project Energy Efficiency 2000	-	414 390	129 932	284 458
Voluntary Fund for the International Year of the Family	-	1 500	9 415	(7 915)
Trust Fund for Supporting the Negotiating Process Relating to the Protection of Global Climate for Present and Future Generations of Mankind	-	110	-	110
Trust Fund for Chernobyl	-	829 452	-	829 452

SCHEDULE 24.1 (continued)

	Fund balance 1 January 1990	Income	Expenditure a/	Fund balance 31 December 1991
ECONOMIC AND SOCIAL ACTIVITIES (continued)				
Trust Fund for the 1994 International Conference on Population and Development	-	250 000	-	250 000
Trust Fund for International Economic and Social Research	-	54 382	8 798	45 584
Subtotal	75 593 231	192 443 603	137 766 423	130 270 411
HUMANITARIAN ACTIVITIES				
Trust Fund for the Strengthening of the United Nations Disaster Relief Office	1 894 637	3 994 418	3 113 928	2 775 127
Committee on the Elimination of Racial Discrimination	229 949	279 943	294 641	215 251
Programme of the Decade for Action to Combat Racism and Racial Discrimination	50 781	37 443	55 104	33 120
United Nations Voluntary Fund for Victims of Torture	2 875 715	2 426 002	3 203 956	2 097 761
Trust Fund for the Second International Conference on Assistance to Refugees in Africa	214 190	310 158	375 602	148 746
Trust Fund for the International Conference on Assistance to Refugees in Africa	37 606	5 894	-	43 500
United Nations Voluntary Fund for Indigenous Populations	92 439	521 856	188 059	426 236
Voluntary Fund for Advisory Services and Technical Assistance in the Field of Human Rights	769 180	3 867 374	2 039 131	2 597 423
Trust Fund related to the Settlement of the Situation relating to Afghanistan	9 250	1 391	-	10 641
Trust Fund for the World Conference on Human Rights	-	210 988	-	210 988
Trust Fund for Disaster Relief b/	15 894 589	214 462 121	172 158 682	58 198 028
Trust Fund for the Preparation for the International Decade for Natural Disaster Reduction	67 606	2 105 814	1 238 926	934 494
Sasakawa-UNDRO Disaster Prevention Award Endowment Fund	1 078 816	155 344	140 208	1 093 952 d/
Voluntary Fund for the Cambodian Peace Process	-	6 182 857	1 579 417	4 603 440
Trust Fund for the Activities of the International Support and Verification Commission (CIAV) b/	-	17 508 941	14 961 166	2 547 775
Subtotal	23 214 758	252 070 544	199 348 820	75 936 482

SCHEDULE 24.1 (continued)

	Fund balance 1 January 1990	Income	Expenditure a/	Fund balance 31 December 1991
INTERNATIONAL JUSTICE AND LAW				
Trust Fund for the United Nations Programme of Assistance in the Teaching, Study, Dissemination and Wider Appreciation of International Law	369 969	82 364	53 473	398 860
United Nations Commission on International Trade Law Symposia	53 976	293 597	155 328	192 245
Seminar on International Law	31 944	110 136	72 222	69 858
Trust Fund to Assist States in the Judicial Settlement of Disputes through the International Court of Justice	56 899	504 614	200 000	361 513
Trust Fund for Special Aspects of the Implementation of the United Nations Convention on the Law of the Sea	-	35 543	13 667	21 876
Subtotal	512 788	1 026 254	494 690	1 044 352
PUBLIC INFORMATION				
Trust Fund for Economic and Social Information	55 954	468 394	451 137	73 211
Trust Fund for the Oral History of the United Nations	26 913	80 477	66 584	40 806
Trust Fund for Special Public Information Activities	33 169	4 091	37 260	-
Trust Fund for Public Awareness on Disarmament Issues	1 558 906	242 937	101 633	1 700 210 d/
Trust Fund for Special Activities in Science and Technology for Development	44 829	119 665	70 063	94 431
Development Forum Trust Fund	387 003	3 121 245	3 488 725	19 523
Trust Fund for Expanding Public Information Activities in Japan	54 423	204 033	138 356	120 100
Trust Fund for Information Support for African Economic Recovery and Development	125 059	348 421	311 674	161 806
Public Information Fund for World Statesman Magazine	40 386	52 508	91 928	966
Trust Fund for Jointly Financed Information Projects	-	212 178	146 009	66 169
Subtotal	2 326 642	4 853 949	4 903 369	2 277 222
COMMON SUPPORT SERVICES AND MISCELLANEOUS				
Trust Fund for Assistance in the Training of United Nations Staff in the French Language	116 569	44 377	20 114	140 832
Meditation Room Gifts from New York City	4 786	751	-	5 537
Sculpture in Memory of Hammarskjöld, Grant by Blaustein Foundation	7 214	1 132	-	8 346

SCHEDULE 24.1 (concluded)

	Fund balance 1 January 1990	Income	Expenditure a/	Fund balance 31 December 1991
COMMON SUPPORT SERVICES AND MISCELLANEOUS (continued)				
Trust Fund for German Language Translation	66 663	1 852 160	1 751 280	167 543
Library Endowment Fund	1 435 861	336 137	115 293	1 656 705
Personal and Real Property Willed to the United Nations	3 142 324	600 708	616 396	3 126 636
Hamish Brown Fellowship Fund	23 179	3 635	-	26 814
The Special (Ralph Bunche) Account for the Secretary-General for Purposes Related to Peace and Security	433 738	63 307	185 233	311 812
United Nations Philatelic Museum	588 834	135 462	206 748	517 548
International School Fund	47 184	12 798	-	59 982
Gilberto Amado Memorial Lecture	3 652	5 361	5 214	3 799
Trust Fund for Interest on the Contribution to United Nations Special Account	5 300 477	2 416 131	832 177	6 884 431
Trust Fund for the Restoration and Maintenance of the Peace Bell	9 991	1 567	-	11 558
Trust Fund for Staff Health Promotion	7 072	7 486	-	14 558
United Nations Trust Fund for Management Improvement and Systems Development	26 438	4 132	-	30 570
Trust Fund for the Myrdal Lectures	3 438	539	-	3 977
Trust Fund in Support of United Nations Peacemaking and Peace-keeping Activities	2 556 032	4 121 062	-	6 677 094
United Nations Trust Fund for the Training for UNTAG	57 500	702	14 977	43 225
Trust Fund on the Coordinated Procurement of the United Nations System	-	260 428	135 688	124 740
Trust Fund for Peacemaking Activities of the Secretary-General	-	303 194	236 057	67 137
Trust Fund for the Assistance with Field Mission Transport Management	-	113 795	41 259	72 536
Subtotal	13 830 952	10 284 864	4 160 436	19 955 380
Total (statement XXIV)	204 189 074	724 874 488	594 383 687	334 679 875

(Footnotes on following page)

(Footnotes to schedule 24.1)

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a/ Includes: Expenditure	597 701 412
Transfers to operating reserve	3 069 480
Transfers to and from reserves for allocations	(7 526 429)
Refunds to donors	1 139 224
Total	594 383 687

b/ For further details, see schedules 24.1.1 and 24.1.2.

c/ Includes the Trust Fund for the Government of Norway's Contribution to the International Year of Disabled Persons and the Trust Fund for Special Purpose Contribution of the Government of Sweden to the United Nations Decade of Disabled Persons consolidated with the Voluntary Fund for the United Nations Decade of Disabled Persons.

d/ Includes endowment of $1,000,000, which is to be retained intact. Only the interest income is available for expenditure.

SCHEDULE 24.1.1

UNITED NATIONS GENERAL TRUST FUNDS - SELECTED TRUST FUNDS

I. Schedule of income and expenditure for the biennium 1990-1991 ended 31 December 1991

(United States dollars)

	Kampuchean Emergency Trust Fund	Afghanistan Emergency Trust Fund	Trust Fund for the United Nations Guard Contingent	United Nations Educational and Training Programme for Southern Africa	United Nations Fund for Drug Abuse Control	Trust Fund for Disaster Relief	Trust Fund for the Activities of the International Support and Verification Commission (CIAV)
Income							
Pledged contributions (schedule 24.1.2)	55 654 967	63 473 130 a/	18 246 254	10 842 044	124 960 595	200 885 700	17 107 788
Public donations	15 038	802 028	-	2 633	33 532	543 892	-
Subventions	6 246 330	610 000	4 132 964	-	1 160 636	6 164 164	-
Sale of commodities	-	41 135 805 b/	-	-	-	-	-
Interest income	936 152	10 283 864	242 662	1 325 082	12 666 066	5 791 394	401 153
Miscellaneous income	1 253 270	895 785	-	99	1 935 935	1 076 971	-
Total, income	64 105 757	117 200 612	22 621 880	12 169 858	140 756 764	214 462 121	17 508 941

SCHEDULE 24.1.1 (continued)

	Kampuchean Emergency Trust Fund	Afghanistan Emergency Trust Fund	Trust Fund for the United Nations Guard Contingent	United Nations Educational and Training Programme for Southern Africa	United Nations Fund for Drug Abuse Control	Trust Fund for Disaster Relief	Trust Fund for the Activities of the International Support and Verification Commission (CIAV)
Expenditure							
Staff and other personnel costs	8 246 300	25 134 941	16 051 387	-	25 711 586	1 922 433	2 048 427
Travel	273 188	3 527 371	838 905	-	2 819 421	167 689	294 076
Contractual services	1 667	5 160 984	-	-	17 197 619	17 211	529
Operating expenses	29 771 394 c/	31 716 409 d/	2 248 517	301 261	9 122 147	2 745 661	663 018
Acquisitions	1 279 363	17 439 023	785 826	-	31 271 224	2 352 909	329 936
Fellowships, grants, other	16 683 979	36 933 401 b/e/	-	9 374 474	7 012 097	158 931 869	11 625 180
Subtotal	56 255 891	119 912 129	19 924 635	9 675 735	93 134 094	166 137 772	14 961 166
Programme support costs	-	2 642 474	-	209 900	4 918 875	4 983 383	-
Total, expenditure	56 255 891	122 554 603	19 924 635	9 885 635	98 052 969	171 121 155	14 961 166
Excess of income over expenditure	7 849 866	(5 353 991)	2 697 245	2 284 223	42 703 795	43 340 966	2 547 775

SCHEDULE 24.1.1 (continued)

II. Schedule of assets and liabilities as at 31 December 1991

(United States dollars)

	Kampuchean Emergency Trust Fund	Afghanistan Emergency Trust Fund	Trust Fund for the United Nations Guard Contingent	United Nations Educational and Training Programme for Southern Africa	United Nations Fund for Drug Abuse Control	Trust Fund for Disaster Relief	Trust Fund for the Activities of the International Support and Verification Commission (CIAV)
Assets							
Cash	9 942 128	69 869 934 f/	3 378 693	8 479 652	110 740 651	59 091 540	1 396 714
Letters of credit	-	-	-	-	-	-	-
Pledged contributions unpaid (schedule 24.1.2)	1 751 146	-	-	1 293 967	72 053 636	-	35 595
Accounts receivable	100 015	1 500 220	78 674	119 659	421 100	333 733	10 759
Operating funds provided to executing agencies	6 038 917	8 424 214	-	3 889 817	4 671 864	4 470 686	1 233 199
Due from United Nations General Fund	-	1 083 338	200 281	-	5 856 709	189 514	-
Deferred charges and other assets	-	-	-	-	3 598	-	-
Total, assets	17 832 206	80 877 706	3 657 648	13 783 095	193 747 558	64 085 473	2 676 267

SCHEDULE 24.1.1 (continued)

	Kampuchean Emergency Trust Fund	Afghanistan Emergency Trust Fund	Trust Fund for the United Nations Guard Contingent	United Nations Educational and Training Programme for Southern Africa	United Nations Fund for Drug Abuse Control	Trust Fund for Disaster Relief	Trust Fund for the Activities of the International Support and Verification Commission (CIAV)
Liabilities							
Accounts payable	-	12 620	-	-	63 493	378	-
Unliquidated obligations	1 547 399	3 035 607	960 403	2 236 242	7 598 177	5 887 067	128 492
Operating reserve	-	741 400	875 800	-	-	-	-
Reserve for allocations	1 685 000	15 603 459	-	3 087 400	471 864	-	-
Due to United Nations General Fund	-	-	-	-	-	-	-
Deferred income (schedule 24.1.2)	1 000	-	-	442 216	85 303 681	-	-
Total, liabilities	3 233 399	19 393 086	1 836 203	5 765 858	93 437 215	5 887 445	128 492

SCHEDULE 24.1.1 (concluded)

	Kampuchean Emergency Trust Fund	Afghanistan Emergency Trust Fund	Trust Fund for the United Nations Guard Contingent	United Nations Educational and Training Programme for Southern Africa	United Nations Fund for Drug Abuse Control	Trust Fund for Disaster Relief	Trust Fund for the Activities of the International Support and Verification Commission (CIAV)
Fund balance							
Balance available 1 January 1990	8 433 941	57 415 111	-	5 208 669	58 078 412	15 894 589	-
Add: Transfers from reserve for allocations	-	10 164 900	-	524 345	-	-	-
Excess of income over expenditure	7 849 866	(5 353 991)	2 697 245	2 284 223	42 703 795	43 340 966	2 547 775
Subtotal	16 283 807	62 226 020	2 697 245	8 017 237	100 782 207	59 235 555	2 547 775
Less:							
Transfers to reserve for allocations	1 685 000	-	875 800	-	471 864	-	-
Transfers to operating reserve	-	741 400	-	-	-	-	-
Refunds to donors	-	-	-	-	-	1 037 527	-
Subtotal	1 685 000	741 400	875 800	-	471 864	1 037 527	-
Balance available 31 December 1989	14 598 807	61 484 620	1 821 445	8 017 237	100 310 343	58 198 028	2 547 775
Total, liabilities and fund balance	17 832 206	80 877 706	3 657 648	13 783 095	193 747 558	64 085 473	2 676 267

(Footnotes on following page)

(Footnotes to schedule 24.1.1)

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[a] Figures shown are for cash contributions only. In 1988, the former USSR pledged to the trust fund a total of 400 million roubles of contributions in kind. Goods and services provided under this pledge by 31 December 1991 totalled an estimated 154 million roubles. The remaining 246 million roubles of in-kind contributions pledged but not received would have an estimated value of $2.5 million at the United Nations exchange rate as at 1 March 1992. Contributions in kind to the trust fund by December 1991 from all other countries had an estimated market value of $64.9 million. Additional commodities pledged but not yet received from these countries had an estimated value of $17.1 million at 31 December 1991.

[b] Proceeds from the sales of contributions in kind totalled 2,830,449,593 Afghanis, which valued at the United Nations official exchange rate when received was the equivalent of $41,135,805. The estimated market value of these commodities was approximately $4.8 million. In March 1991, the United Nations official exchange rate for Afghanis-to-dollars was allowed to increase approximately 10 times to reflect more closely the legal free market rate, resulting in a loss on exchange of $16,173,426 on the Afghani currency still held as at 31 December 1991.

[c] Operating expenses for refugee camps maintained under this programme include the cost of food, health and sanitation and educational materials.

[d] Includes foreign exchange loss on proceeds from sales of contributed commodities (see footnote b above).

[e] Includes grants to executing agencies of $31,790,690. Of this total, $19,950,232 was funded from proceeds of sales of contributed commodities and $11,840,458 was from donor pledges specifically earmarked for agencies.

[f] A major change in the United Nations official rate for the rouble occurred 1 March 1992. Had this March rate been in effect as at 31 December 1991, the value of roubles $190,861 included in the cash balance of $69,869,934 would have had a value of $3,340, reducing the cash balance to $69,682,413.

SCHEDULE 24.1.2

UNITED NATIONS GENERAL TRUST FUNDS - SELECTED TRUST FUNDS

Schedule of pledge contributions unpaid as at 31 December 1991

(United States dollars)

Countries/trust funds	Unpaid pledges as at 1 January 1990	Add: pledges for 1990-1991 and adjustments of prior pledges	Add: pledges for future years	Less: collections 1990 and 1991	Less: loss (gain) on exchange	Unpaid pledges as at 31 December 1991
KAMPUCHEAN EMERGENCY TRUST FUND						
Australia	-	3 176 600	-	3 130 760	45 840	-
Austria	-	41 051	-	41 051	-	-
Brunei Darussalam	-	20 000	-	20 000	-	-
Canada	(426 032)	3 201 061	-	1 928 457	(30 621)	877 193
China	-	100 000	-	100 000	-	-
Denmark	-	1 143 998	-	1 098 714	45 284	-
Finland	-	1 411 181	-	1 383 825	27 356	-
France	135 000	132 450	-	-	-	267 450
Germany	-	639 487	-	640 764	(1 277)	-
Greece	-	30 000	-	20 000	-	10 000
Indonesia	-	20 000	-	20 000	-	-
Italy	-	599 764	-	199 990	(16 902)	416 676
Japan	-	14 463 998	-	15 201 845	(737 847)	-
Malaysia	-	20 000	-	20 000	-	-
Netherlands	-	1 794 317	-	1 829 795	(35 478)	-
New Zealand	-	319 822	-	320 882	(1 060)	-
Norway	-	1 262 271	-	1 262 271	-	-
Pakistan	20 000	10 000	-	30 000	-	-
Philippines	1 000	374	1 000	1 374	-	1 000
Republic of Korea	-	90 000	-	90 000	-	-
Singapore	-	20 000	-	20 000	-	-
Sweden	234 375	179 533	-	412 502	(1 795)	3 201
Switzerland	-	4 123 243	-	3 723 621	223 996	175 626
United Kingdom of Great Britain and Northern Ireland	-	1 155 817	-	1 155 817	-	-
United States of America	-	21 700 000	-	21 700 000	-	-
TOTAL	(35 657)	55 654 967	1 000	54 351 668	(482 504)	1 751 146

SCHEDULE 24.1.2 (continued)

Countries/trust funds	Unpaid pledges as at 1 January 1990	Add: pledges for 1990-1991 and adjustments of prior pledges	Add: pledges for future years	Less: collections 1990 and 1991	Less: loss (gain) on exchange	Unpaid pledges as at 31 December 1991
AFGHANISTAN EMERGENCY TRUST FUND						
Australia	-	1 537 200	-	1 537 200	-	-
Canada	-	4 055 551	-	4 063 980	(8 429)	-
Denmark	-	1 323 986	-	1 307 394	16 592	-
Finland	-	705 882	-	705 882	-	-
France	3 163 836	(1 761 754) a/	-	1 431 965	(29 883)	-
Germany	-	668 852	-	626 465	42 387	-
Indonesia	-	10 000	-	10 000	-	-
Italy	-	749 064	-	749 064	-	-
Japan	-	20 000 000	-	20 000 000	-	-
Luxembourg	-	292 994	-	292 994	-	-
Netherlands	750 000	(214 289) a/	-	535 711	-	-
Norway	-	2 780 334	-	2 780 334	-	-
Philippines	-	945	-	945	-	-
Republic of Korea	-	100 000	-	100 000	-	-
Sweden	-	4 164 454	-	4 164 454	-	-
Switzerland	-	857 677	-	863 386	(5 709)	-
Union of Soviet Socialist Republics	-	8 219 234	-	8 219 234	-	-
United States of America	-	19 983 000	-	19 983 000	-	-
TOTAL	3 913 836	63 473 130	-	67 372 008	14 958	-
TRUST FUND FOR THE UNITED NATIONS GUARD CONTINGENT						
Australia	-	545 000	-	545 000	-	-
Finland	-	1 390 034	-	1 390 034	-	-
France	-	2 500 000	-	2 500 000	-	-
Ireland	-	110 677	-	110 677	-	-
Netherlands	-	966 610	-	966 610	-	-
Norway	-	314 074	-	314 074	-	-
Sweden	-	1 569 859	-	1 569 859	-	-
United Kingdom of Great Britain and Northern Ireland	-	4 350 000	-	4 350 000	-	-
United States of America	-	6 500 000	-	6 500 000	-	-
TOTAL	-	18 246 254	-	18 246 254	-	-

SCHEDULE 24.1.2 (continued)

Countries/trust funds	Unpaid pledges as at 1 January 1990	Add: pledges for 1990-1991 and adjustments of prior pledges	Add: pledges for future years	Less: collections 1990 and 1991	Less: loss (gain) on exchange	Unpaid pledges as at 31 December 1991
UNITED NATIONS EDUCATIONAL AND TRAINING PROGRAMME FOR SOUTHERN AFRICA						
Antigua and Barbuda	-	1 500	-	1 500	-	-
Argentina	-	8 658	-	8 658	-	-
Australia	-	143 792	-	143 792	-	-
Austria	-	72 200	-	72 200	-	-
Barbados	-	500	-	500	-	-
Brazil	5 000	-	-	5 000	-	-
Burkina Faso	-	5 177	-	5 177	-	-
Canada	-	514 001	-	516 536	(2 535)	-
Denmark	-	1 218 833	-	1 131 143	87 690	-
Egypt	-	980	-	424	136	420
Finland	-	1 769 632	-	1 712 117	57 515	-
France	-	275 450	-	286 714	(11 264)	-
Gabon	-	5 000	-	5 000	-	-
Germany	-	223 617	-	211 609	-	12 008
Greece	-	18 000	-	18 000	-	-
India	-	4 000	-	4 000	-	-
Indonesia	-	3 000	3 000	3 000	-	3 000
Ireland	-	25 214	-	25 214	-	-
Japan	-	1 060 000	-	400 000	-	660 000
Kuwait	-	10 000	-	10 000	-	-
Luxembourg	13 333	30 398	-	44 737	(1 006)	-
Malaysia	-	1 000	-	1 000	-	-
Mali	1 634	-	-	-	(198)	1 832
Morocco	2 394	2 488	-	2 475	51	2 356
Myanmar	-	1 000	-	1 000	-	-
Netherlands	-	221 126	-	229 289	(8 163)	-
New Zealand	-	47 044	-	46 808	236	-
Norway	-	2 079 124	-	1 939 966	139 158	-
Peru	1 000	-	-	-	-	1 000

SCHEDULE 24.1.2 (continued)

Countries/trust funds	Unpaid pledges as at 1 January 1990	Add: pledges for 1990-1991 and adjustments of prior pledges	Add: pledges for future years	Less: collections 1990 and 1991	Less: loss (gain) on exchange	Unpaid pledges as at 31 December 1991
UNITED NATIONS EDUCATIONAL AND TRAINING PROGRAMME FOR SOUTHERN AFRICA (continued)						
Philippines	-	1 000	-	639	-	361
Portugal	-	9 985	-	9 985	-	-
Republic of Korea	-	12 500	-	5 000	-	7 500
Saint Lucia	-	200	-	200	-	-
Senegal	5 000	-	-	-	-	5 000
Spain	-	79 708	39 216	71 529	8 179	39 216
Sweden	-	852 580	-	805 846	46 734	-
Switzerland	-	258 210	-	138 996	(6 660)	125 874
Thailand	-	1 000	-	1 000	-	-
Togo	545	-	-	-	(66)	611
Trinidad and Tobago	1 254	5 029	-	3 762	-	2 521
Turkey	1 748	-	-	1 748	-	-
United Kingdom of Great Britain and Northern Ireland	-	264 098	-	270 952	(6 854)	-
United States of America	-	1 600 000	400 000	1 573 000	-	427 000
Venezuela	-	15 000	-	9 982	-	5 018
Yugoslavia	-	1 000	-	1 000	-	-
Zambia	1 035	-	-	-	785	250
TOTAL	32 943	10 842 044	442 216	9 719 498	303 738	1 293 967
UNITED NATIONS FUND FOR DRUG ABUSE CONTROL						
Argentina	-	20 526	-	20 526	-	-
Australia	-	1 247 607	541 660	1 799 678	(10 411)	-
Austria	-	238 096	133 929	246 167	(8 071)	133 929
Bahamas	-	945	4 000	945	-	4 000
Bangladesh	-	2 000	1 000	2 000	-	1 000
Barbados	-	1 000	-	-	-	1 000

SCHEDULE 24.1.2 (continued)

Countries/trust funds	Unpaid pledges as at 1 January 1990	Add: pledges for 1990-1991 and adjustments of prior pledges	Add: pledges for future years	Less: collections 1990 and 1991	Less: loss (gain) on exchange	Unpaid pledges as at 31 December 1991
UNITED NATIONS FUND FOR DRUG ABUSE CONTROL (continued)						
Belgium	-	523 519	333 882	331 757	14 630	511 014
Bolivia	14 000	10 000	5 000	-	-	29 000
Bulgaria	-	6 000	6 000	-	-	12 000
Cameroon	13 072	-	-	-	(1 580)	14 652
Canada	64 655	1 708 711	-	1 729 889	(383)	43 860
Chile	2 000	-	-	2 000	-	-
China	-	60 000	-	60 000	-	-
Colombia	11 877	115 740	-	115 740	3 940	7 937
Côte d'Ivoire	-	5 124	5 495	7 416	-	3 203
Cyprus	1 000	2 000	1 000	3 000	-	1 000
Czechoslovakia	-	20 000	20 000	20 000	-	20 000
Denmark	175 403	2 219 213	395 115	2 600 089	(66 164)	255 806
Dominica	-	500	500	1 000	-	-
Ecuador	-	8 035	2 323	8 035	-	2 323
Egypt	-	4 000	1 000	2 000	-	3 000
Finland	25 000	470 387	3 848 811	2 741 748	(25 457)	1 627 907
France	-	3 583 146	-	3 472 497	83 126	27 523
Germany	696 644	11 824 626	15 284 900	12 284 421	168 536	15 353 213
Greece	-	5 000	-	5 000	-	-
Grenada	500	-	-	-	-	500
Guyana	-	500	-	500	-	-
Hong Kong, Territory of	-	34 733	-	34 733	-	-
Hungary	8 548	24 731	14 103	29 978	3 301	14 103
Iceland	2 000	4 300	2 200	6 300	-	2 200
India	-	40 000	20 000	20 000	-	40 000
Indonesia	2 000	2 000	2 000	4 000	-	2 000
Iran (Islamic Republic of)	2 000	4 000	2 000	4 000	-	4 000
Italy	(15 817 708)	52 017 908	55 009 832	64 089 298	-	27 120 734
Jamaica	-	4 000	2 000	4 000	-	2 000
Japan	-	4 000 326	-	4 000 326	-	-

SCHEDULE 24.1.2 (continued)

Countries/trust funds	Unpaid pledges as at 1 January 1990	Add: pledges for 1990-1991 and adjustments of prior pledges	Add: pledges for future years	Less: collections 1990 and 1991	Less: loss (gain) on exchange	Unpaid pledges as at 31 December 1991
UNITED NATIONS FUND FOR DRUG ABUSE CONTROL (continued)						
Kenya	7 925	5 653	2 316	-	3 199	12 695
Kuwait	5 000	5 000	-	5 000	-	5 000
Liechtenstein	-	2 362	2 098	-	264	4 196
Luxembourg	-	399 270	60 606	76 761	19 242	363 873
Madagascar	7 090	2 600	-	7 090	-	2 600
Malawi	679	-	-	-	-	679
Malaysia	20 000	40 000	20 000	60 000	-	20 000
Malta	-	634	2 000	2 634	-	-
Mexico	-	7 500	50 000	7 500	-	50 000
Morocco	-	6 000	3 000	3 000	-	6 000
Netherlands	-	4 333 104	1 154 042	3 518 253	(113 682)	2 082 575
New Zealand	-	59 860	-	59 860	-	-
Norway	2 032 163	6 140 481	929 881	2 716 232	(192 833)	6 579 126
Pakistan	476	809	402	1 665	22	-
Panama	2 470	2 470	2 470	4 940	-	2 470
Philippines	1 000	5 400	-	6 400	-	-
Poland	-	10 741	-	10 741	-	-
Portugal	-	21 000	-	21 000	-	-
Republic of Korea	-	4 000	4 000	2 000	-	6 000
Romania	-	-	2 222	-	-	2 222
Saudi Arabia	170 000	100 000	50 000	220 000	-	100 000
Senegal	10 000	-	-	-	-	10 000
Singapore	-	2 000	2 000	4 000	-	-
South Africa	-	7 622	-	7 622	-	-
Spain	-	768 879	637 255	735 010	33 869	637 255
Suriname	2 825	-	1 000	-	-	3 825
Swaziland	-	758	-	-	46	712
Sweden	2 343 750	16 368 421	-	15 694 683	475 115	2 542 373
Switzerland	310 559	1 408 520	1 398 601	1 760 838	(41 759)	1 398 601
Thailand	5 000	5 000	10 000	10 000	-	10 000

SCHEDULE 24.1.2 (continued)

Countries/trust funds	Unpaid pledges as at 1 January 1990	Add: pledges for 1990-1991 and adjustments of prior pledges	Add: pledges for future years	Less: collections 1990 and 1991	Less: loss (gain) on exchange	Unpaid pledges as at 31 December 1991
UNITED NATIONS FUND FOR DRUG ABUSE CONTROL (continued)						
Tunisia	-	1 209	1 111	1 299	(90)	1 111
Turkey	-	70 000	35 000	34 701	-	70 299
United Kingdom of Great Britain and Northern Ireland	1 562 501	6 197 747	1 540 846	7 706 882	(616 408)	2 210 620
United States of America	2 271 700	10 736 919	3 758 081	6 076 700	-	10 690 000
Venezuela	-	29 963	-	29 963	-	-
Yugoslavia	2 000	6 000	-	6 000	-	2 000
Zaire	1 500	2 000	-	2 000	-	1 500
TOTAL	(6 042 371)	124 960 595	85 303 681	132 439 817	(271 548)	72 053 636
TRUST FUND FOR DISASTER RELIEF ASSISTANCE						
Australia	-	1 077 840	-	1 077 840	-	-
Austria	-	2 411 461	-	2 411 461	-	-
Barbados	-	5 000	-	5 000	-	-
Canada	-	3 444 168	-	3 444 168	-	-
Denmark	-	2 406 299	-	2 406 299	-	-
Finland	-	7 271 928	-	7 271 928	-	-
Germany	-	3 600 180	-	3 600 180	-	-
Ireland	-	229 018	-	229 018	-	-
Italy	-	16 051 443	-	16 051 443	-	-
Japan	-	140 928 634	-	140 928 634	-	-
Luxembourg	-	645 836	-	645 836	-	-
Mauritius	-	10 000	-	10 000	-	-
Netherlands	-	2 919 048	-	2 919 048	-	-
New Zealand	-	175 130	-	175 130	-	-
Norway	-	81 843	-	81 843	-	-
Singapore	-	25 000	-	25 000	-	-
Spain	-	469 598	-	469 598	-	-

SCHEDULE 24.1.2 (concluded)

Countries/trust funds	Unpaid pledges as at 1 January 1990	Add: pledges for 1990-1991 and adjustments of prior pledges	Add: pledges for future years	Less: collections 1990 and 1991	Less: loss (gain) on exchange	Unpaid pledges as at 31 December 1991
TRUST FUND FOR DISASTER RELIEF ASSISTANCE (continued)						
Sweden	-	9 544 883	-	9 544 883	-	-
Switzerland	-	839 009	-	839 009	-	-
United Kingdom of Great Britain and Northern Ireland	-	5 168 084	-	5 168 084	-	-
United States of America	-	3 581 298	-	3 581 298	-	-
TOTAL	-	200 885 700	-	200 885 700	-	-
TRUST FUND FOR THE ACTIVITIES OF THE INTERNATIONAL SUPPORT AND VERIFICATION COMMISSION (CIAV)						
Austria	-	50 000	-	50 000	-	-
Canada	-	211 864	-	211 864	-	-
Japan	-	1 000 000	-	1 000 000	-	-
Mexico	-	338 963	-	338 963	-	-
Norway	-	902 256	-	866 661	-	35 595
Spain	-	104 705	-	104 705	-	-
United States of America	-	14 500 000	-	14 500 000	-	-
TOTAL	-	17 107 788	-	17 072 193	-	35 595

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a/ Reversal of pledges recorded as income in the prior biennium subsequently paid by the donors directly to an agency.

STATEMENT XXV

SPECIAL ACCOUNTS FOR PROGRAMME SUPPORT COSTS

I. Combined statement of income and expenditure for the biennium 1990-1991 ended 31 December 1991 a/

(United States dollars)

	United Nations, UNCTAD, UNCHS and regional commissions - extrabudgetary technical cooperation reimbursement resources	United Nations - support of extrabudgetary administrative structures		United Nations - support of extrabudgetary substantive activities	Support account for peace-keeping operations	Total	
		New York	Geneva			1991	1990
Income							
UNDP	44 809 033	8 194 606	-	1 493	-	53 005 132	42 612 533
UNFPA	9 005 375	-	-	-	-	9 005 375	8 277 892
Technical cooperation trust fund	10 168 898	-	392 289	-	-	10 561 187	9 136 155
UNIDF	189 819	-	-	-	-	189 819	129 598
UNHHSF	-	-	-	-	-	-	432 361
Associated agency projects	1 054 521	-	-	-	-	1 054 521	1 180 029
General trust funds	743 582	442 799	6 214 737	4 040 056	-	11 441 174	4 462 645
Peace-keeping operations	-	-	-	-	12 477 360	12 477 360	-
ITC	-	-	970 000	-	-	970 000	787 208
UNCTAD	-	-	350 200	-	-	350 200	291 551
UNEP	-	-	490 100	-	-	490 100	491 431
UNHCR	-	-	2 424 700	-	-	2 424 700	1 898 460
UNICEF	-	3 673 438	670 251	-	-	4 343 689	2 949 742
WFP	-	1 139 267	-	-	-	1 139 267	949 125
Joint housing service	-	-	263 000	-	-	263 000	210 940
Specialized agencies	-	263 245	146 403	-	-	409 648	407 741
Staff mutual insurance society	-	-	528 208	-	-	528 208	393 006
Interest income	3 946 530	758 281	671 378	166 902	369 132	5 912 223	4 857 217
Miscellaneous income	1 246 881	404 514	1 042 146	118 671	-	2 812 213	2 499 234
Total, income	71 164 640	14 876 150	14 163 412	4 327 122	12 846 492	117 377 816	81 966 868
Expenditure							
Staff and other personnel costs	58 754 697	13 785 253	7 929 690	2 714 201	9 655 139	92 838 980	59 425 798
Travel	1 923 766	197 958	62 681	75 670	-	2 260 076	1 438 316
Contractual services	478 414	-	-	70 370	-	548 784	1 268 034
Operating expenses	3 308 532	30 556	1 802	60 146	-	3 401 036	4 043 159
Acquisitions	1 905 390	447 819	223 089	98 274	-	2 674 573	1 354 005
Fellowships, grants, other	3 124 260	1 409 399	534 695	744 200	-	5 812 554	2 907 524
Total, expenditure	69 495 059	15 870 985	8 751 957	3 762 861	9 655 139	107 536 002	70 436 836
Excess of income over expenditure for the above period	1 669 580	(994 835)	5 411 455	564 261	3 191 353	9 841 814	11 530 032
Add: Adjustments for prior period	-	-	-	-	-	-	72 274
Net excess of income over expenditure	1 669 580	(994 835)	5 411 455	564 261	3 191 353	9 841 814	11 602 306

STATEMENT XXV (concluded)

II. Combined statement of assets and liabilities as at 31 December 1991

	United Nations, UNCTAD, UNCHS and regional commissions - extrabudgetary technical cooperation reimbursement resources	United Nations - support of extrabudgetary administrative structures		United Nations - support of extrabudgetary substantive activities	Support account for peace-keeping operations	Total	
		New York	Geneva			1991	1990
Assets							
Cash	28 185 759	4 153 872	8 661 656	2 204 029	3 286 264	46 491 580	31 387 028
Accounts receivable	2 321 671	2 637 427	61 916	137 115	530 371	5 688 500	4 035 295
Due from technical cooperation activities (statement XXIII)	3 778 166	-	-	-	-	3 778 166	4 421 165
Due from United Nations General Fund (note 6)	609 530	304 095	615 180	-	-	1 528 805	1 510 182
Deferred charges and other assets	847 253	16 327	-	13 492	36 892	913 963	864 602
Total, assets	35 742 379	7 111 721	9 338 752	2 354 636	3 853 527	58 401 015	42 218 272
Liabilities							
Accounts payable	1 444 563	-	-	3 661	-	1 448 224	1 017 899
Unliquidated obligations	1 381 576	1 319 838	224 937	95 807	206 626	3 228 783	1 270 835
Operating reserve	7 488 479	2 424 619	1 360 436	500 000	800 000	12 573 534	8 824 884
Due to technical cooperation activities (statement XXIII)	10 345	-	-	-	-	10 345	-
Due to United Nations General Fund (note 6)	4 056 838	264 066	-	720 739	455 548	5 497 192	1 554 882
Total, liabilities	14 381 801	4 008 522	1 585 373	1 320 207	1 462 174	22 758 078	12 668 500
Fund balance							
Balance available 1 January 1990	21 243 867	4 522 652	3 125 085	658 168	-	29 549 772	19 031 635
Add: Net excess of income over expenditure	1 669 580	(994 835)	5 411 455	564 261	3 191 353	9 841 814	11 602 306
Subtotal	22 913 448	3 527 818	8 536 540	1 222 428	3 191 353	39 391 586	30 633 941
Less: Transfers to operating reserve	1 552 870	424 619	783 161	188 000	800 000	3 748 650	1 084 169
Balance available 31 December 1991	21 360 578	3 103 199	7 753 379	1 034 428	2 391 353	35 642 936	29 549 772
Total, liabilities and fund balance	35 742 379	7 111 721	9 338 752	2 354 636	3 853 527	58 401 015	42 218 272
	(schedule 25.1)						

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a/ See note 1 (x).

The accompanying notes are an integral part of the financial statements.

SCHEDULE 25.1

SPECIAL ACCOUNTS FOR PROGRAMME SUPPORT COSTS

TECHNICAL COOPERATION REIMBURSEMENT RESOURCES - BY OFFICES

I. Combined statement of income and expenditure for the biennium 1990-1991 ended 31 December 1991

(United States dollars)

	United Nations	UNCTAD	UNCHS	Regional commissions	Total
Income					
UNDP	30 094 805	3 972 424	5 258 219	5 483 585	44 809 033
UNFPA	6 215 268	-	-	2 790 107	9 005 375
Technical cooperation trust funds	4 957 948	1 238 713	293 099	3 679 138	10 168 898
UNIDF	-	-	189 819	-	189 819
UNHHSF	-	-	-	-	-
Associated agency projects	308 064	224 843	304 755	216 859	1 054 521
General trust funds	670 314	65 827	-	7 441	743 582
Interest income	2 742 514	297 836	91 391	814 789	3 946 530
Miscellaneous income	40 290	67 616	-	1 138 975	1 246 881
Total, income	45 029 204	5 867 259	6 137 283	14 130 894	71 164 640
Expenditure					
Staff and other personnel costs	34 257 950	5 177 318	5 033 823	14 285 606	58 754 697
Travel	590 014	145 197	241 960	946 595	1 923 766
Contractual services	356 552	-	23 155	98 707	478 414
Operating expenses	2 150 970	3 407	978 318	175 837	3 308 532
Acquisitions	1 447 394	-	339 387	118 609	1 905 390
Fellowships, grants, other	2 456 122	165 010	224 313	278 815	3 124 260
Total, expenditure	41 259 002	5 490 932	6 840 956	15 904 169	69 495 059
Excess of income over expenditure	3 770 201	376 327	(703 673)	(1 773 275)	1 669 580

SCHEDULE 25.1 (continued)

II. Combined statement of assets and liabilities as at 31 December 1991

	United Nations	UNCTAD	UNCHS	Regional commissions	Total
Assets					
Cash	22 290 755	2 413 876	649 118	2 832 010	28 185 759
Accounts receivable	2 029 892	14 673	224 416	52 690	2 321 671
Due from technical cooperation activities (statement XXIII)	-	-	1 717 045	2 061 121	3 778 166
Due from United Nations General Fund (note 6)	-	-	-	609 530	609 530
Deferred charges and other assets	809 340	-	37 913	-	847 253
Total, assets	25 129 987	2 428 549	2 628 492	5 555 351	35 742 379
Liabilities					
Accounts payable	693 415	-	374 188	376 960	1 444 563
Unliquidated obligations	353 635	139 179	251 253	637 509	1 381 576
Operating reserve	4 775 000	535 470	403 164	1 774 845	7 488 479
Due to technical cooperation activities (statement XXIII)	-	10 345	-	-	10 345
Due to United Nations General Fund (note 6)	3 819 848	-	236 990	-	4 056 838
Total, liabilities	9 641 898	684 994	1 265 595	2 789 314	14 381 801

SCHEDULE 25.1 (concluded)

	United Nations	UNCTAD	UNCHS	Regional commissions	Total
Fund balance					
Balance available 1 January 1990	12 989 887	1 470 469	2 066 570	4 716 941	21 243 867
Add: Excess of income over expenditure	3 770 201	376 327	(703 673)	(1 773 275)	1 669 580
Subtotal	16 760 089	1 846 796	1 362 897	2 943 666	22 913 448
Less: Transfers to operating reserves	1 272 000	103 241	-	177 629	1 552 870
Balance available 31 December 1991	15 488 089	1 743 555	1 362 897	2 766 037	21 360 578
Total, liabilities and fund balance	25 129 987	2 428 549	2 628 492	5 555 351	35 742 379
				(schedule 25.1.1)	(statement XXV)

SCHEDULE 25.1.1

SPECIAL ACCOUNTS FOR PROGRAMME SUPPORT COSTS

TECHNICAL COOPERATION REIMBURSEMENT RESOURCES - REGIONAL COMMISSIONS

I. Combined statement of income and expenditure for the biennium 1990-1991 ended 31 December 1991

(United States dollars)

	Regional commissions					
	Africa	Asia and the Pacific	Europe	Latin America and the Caribbean	Western Asia	Total
Income						
UNDP	2 505 079	2 389 202	135 447	429 448	24 409	5 483 585
UNFPA	1 207 680	564 550	123 757	692 445	201 675	2 790 107
Technical cooperation trust funds	226 500	2 119 843	-	1 306 419	26 376	3 679 138
Associated agency projects	828	-	803	197 386	17 842	216 859
General trust funds	-	-	-	6 798	643	7 441
Interest income	237 620	375 731	-	133 794	67 644	814 789
Miscellaneous income	143 941	891 089	1 965	64 451	37 529	1 138 975
Total, income	4 321 648	6 340 415	261 972	2 830 741	376 118	14 130 894
Expenditure						
Staff and other personnel costs	4 519 005	6 185 242	142 271	2 870 805	568 283	14 285 606
Travel	601 798	149 147	14 945	81 633	99 072	946 595
Contractual services	16 122	78 585	-	4 000	-	98 707
Operating expenses	60 396	37 212	56 434	19 295	2 500	175 837
Acquisitions	-	-	39 502	59 773	19 334	118 609
Fellowships, grants, other	278 815	-	-	-	-	278 815
Total, expenditure	5 476 136	6 450 186	253 152	3 035 506	689 189	15 904 169
Excess of income over expenditure	(1 154 488)	(109 771)	8 820	(204 765)	(313 071)	(1 773 275)

SCHEDULE 25.1.1 (concluded)

II. Combined statement of assets and liabilities as at 31 December 1991

	Regional commissions					
	Africa	Asia and the Pacific	Europe	Latin America and the Caribbean	Western Asia	Total
Assets						
Cash	1 527 010	-	-	775 000	530 000	2 832 010
Accounts receivable	22 582	30 108	-	-	-	52 690
Due from technical cooperation activities (statement XXIII)	-	1 815 307	245 814	-	-	2 061 121
Due from United Nations General Fund (note 6)	-	-	-	564 109	45 421	609 530
Total, assets	1 549 592	1 845 415	245 814	1 339 109	575 421	5 555 351
Liabilities						
Accounts payable	182 041	17 768	-	177 151	-	376 960
Unliquidated obligations	406 396	71 980	12 440	7 287	139 406	637 509
Operating reserve	404 283	657 146	30 540	603 372	79 504	1 774 845
Total, liabilities	992 720	746 894	42 980	787 810	218 910	2 789 314
Fund balance						
Balance available 1 January 1990	1 736 852	1 272 438	207 303	802 496	697 852	4 716 941
Add: Excess of income over expenditure	(1 154 488)	(109 771)	8 820	(204 765)	(313 071)	(1 773 275)
Add: Transfers to operating reserves	(25 492)	(64 146)	(13 289)	(46 432)	(28 270)	(177 629)
Balance available 31 December 1991	556 872	1 098 521	202 834	551 299	356 511	2 766 037
Total, liabilities and fund balance	1 549 592	1 845 415	245 814	1 339 109	575 421	5 555 351 (schedule 25.1)

STATEMENT XXVI

UNITED NATIONS FUNDS HELD-IN-TRUST

I. Statement of income and expenditure for the biennium 1990-1991 ended 31 December 1991 a/

(United States dollars)

	1991 b/	1989 c/
Income		
Staff and/or Organization's contribution	55 339 756	41 019 278
Insurance rebates	8 626 269	2 670 563
Interest income	8 332 435	5 516 504
Other income	1 848 628	53 270
Total, income	74 147 088	49 259 615
Expenditure		
Staff and personnel costs	581 454	424 264
Operating expenses and others	1 013 830	30 125 549
Compensation payments	283 368	206 381
Insurance premiums	1 126 733	7 541 486
Insurance claim reimbursements	37 832 900	-
Insurance payment deficit	2 676 545	-
Total, expenditure	43 514 830	38 297 680
Excess of income over expenditure	30 632 258	10 961 935

II. Statement of assets and liabilities as at 31 December 1991

Assets		
Cash	66 668 620	39 861 139
Investments	5 620 397	2 390 244
Accounts receivable	906 705	488 144
Due from General Fund (note 6)	2 149 608	1 198 633
Total, assets	75 345 330	43 938 160
Liabilites		
Accounts payable	1 598 013	1 582 994
Deferred income	68 345	22 342
Due to General fund (note 6)	777 953	68 938
Total, liabilities	2 444 311	1 674 274

STATEMENT XXVI (concluded)

	1991 b/	1989 c/
Fund balance		
Balance available as at 1 January 1990	42 263 886	30 903 647
Add: Net adjustment to prior period fund balance	4 875	-
Net excess of income over expenditure	30 632 258	10 961 935
Net transfer to reserves	-	398 304
Balance available as at 31 December 1991	72 901 019	42 263 886
Total, liabilities and fund balance	75 345 330	43 938 160

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a/ See note 1 (y).

b/ See schedule 26.1 for individual fund statements.

c/ Comparative figures reclassified to conform to current presentation.

The accompanying notes are an integral part of the financial statements.

SCHEDULE 26.1

UNITED NATIONS FUNDS HELD-IN-TRUST

I. Statement of income and expenditure for the biennium 1990-1991 ended 31 December 1991

(United States dollars)

	After-service life insurance coverage	United Nations Special Account for Compensation Awards and After-service Health Insurance	Rate Stabilization Reserves Blue Cross Aetna/HIP/GHI Van Breda	United Nations Trust Fund for Compen-sation Awards	United Nations Staff Life Insurance Reserve	Medical insurance plan local staff	United Nations Self-insurance Reserve Fund, Head-quarters, General Liabilities	United Nations Office at Geneva/United Nations Staff Mutual Insur-ance Society Against Sickness and Accident	United Nations Office at Geneva Joint Inspection Unit Provident Fund	Total
Income										
Staff and/or Organization's contribution	-	2 366 974	8 662 562	-	-	6 556 040	400 000	37 354 180	-	55 339 756
Insurance rebates	-	-	7 751 631	-	874 638	-	-	-	-	8 626 269
Interest income	189 187	1 307 626	3 671 145	2 835	1 266 652	581 451	138 755	1 163 569	11 215	8 332 435
Other income	-	-	-	-	-	-	-	1 848 628	-	1 848 628
Total, income	189 187	3 674 600	20 085 338	2 835	2 141 290	7 137 491	538 755	40 366 377	11 215	74 147 088
Expenditure										
Staff and personnel costs	-	-	-	-	-	-	-	554 096	27 358	581 454
Operating expenses and others	-	-	9 035	-	2 053	-	-	1 002 630	112	1 013 830
Compensation payment	-	237 709	-	1 659	-	-	44 000	-	-	283 368
Insurance premiums	155 074	-	737 986	-	233 673	-	-	-	-	1 126 733
Insurance claim reimbursements	-	-	289 040	-	-	3 739 090	-	33 804 770	-	37 832 900
Liquidation of deficit	-	-	2 058 676	-	617 869	-	-	-	-	2 676 545
Total, expenditure	155 074	237 709	3 094 737	1 659	853 595	3 739 090	44 000	35 361 496	27 470	43 514 830
Excess of income over expenditure	34 113	3 436 891	16 990 601	1 176	1 287 695	3 398 401	494 755	5 004 881	(16 255)	30 632 258

SCHEDULE 26.1 (concluded)

II. Statement of assets and liabilities as at 31 December 1991

	After-service life insurance coverage	United Nations Special Account for Compensation Awards and After-service Health Insurance	Rate Stabilization Reserves Blue Cross Aetna/HIP/GHI Van Breda	United Nations Trust Fund for Compensation Awards	United Nations Staff Life Insurance Reserve	Medical insurance plan local staff	United Nations Self-insurance Reserve Fund, Headquarters, General Liabilities	United Nations Office at Geneva/United Nations Staff Mutual Insurance Society Against Sickness and Accident	United Nations Office at Geneva Joint Inspection Unit Provident Fund	Total
Assets										
Cash	1 391 331	10 909 802	31 914 913	19 000	8 938 900	6 244 791	1 154 258	5 880 502	215 123	66 668 620
Investments	-	-	-	-	-	-	-	5 620 397	-	5 620 397
Accounts receivable	6 419	77 498	221 458	178	58 705	8 983	7 580	521 765	4 119	906 705
Due from United Nations General Fund (note 6)	-	405 414	1 649 846	1 661	-	92 687	-	-	-	2 149 608
Total, assets	1 397 750	11 392 714	33 786 217	20 839	8 997 605	6 346 461	1 161 838	12 022 664	219 242	75 345 330
Liabilities										
Accounts payable	6 890	-	-	-	10 014	1 353	-	1 452 662	127 094	1 598 013
Deferred income	-	-	-	-	-	-	-	68 345	-	68 345
Due to United Nations General Fund (note 6)	99 114	-	131 764	-	50 923	-	150	471 953	24 049	777 953
Total liabilities	106 004	-	131 764	-	60 937	1 353	150	1 992 960	151 143	2 444 311
Fund balance										
Balance available as at 1 January 1990	1 007 633	7 955 823	16 663 852	19 663	7 898 973	2 946 707	666 933	5 024 823	79 479	42 263 886
Add: Net adjustment to prior period fund balance	-	-	-	-	-	-	-	-	4 875	4 875
Excess of income over expenditure	34 113	3 436 891	16 990 601	1 176	1 287 695	3 398 401	494 755	5 004 881	(16 255)	30 632 258
Net transfer to reserves	250 000	-	-	-	(250 000)	-	-	-	-	-
Balance available as at 31 December 1991	1 291 746	11 392 714	33 654 453	20 839	8 936 668	6 345 108	1 161 688	10 029 704	68 099	72 901 019
Total, liabilities and fund balance	1 397 750	11 392 714	33 786 217	20 839	8 997 605	6 346 461	1 161 838	12 022 664	219 242	75 345 330

ANNEX I

Notes to the financial statements

Note 1. Summary of significant accounting policies

The following are the significant accounting policies of the United Nations:

(a) The United Nations accounts are maintained in accordance with the Financial Regulations of the United Nations as adopted by the General Assembly, the rules formulated by the Secretary-General as required under the regulations, administrative instructions issued by the Under-Secretary-General for Administration and Management or the Controller, and in conformity with generally accepted government accounting principles. The United Nations follows the International Accounting Standard 1 on the disclosure of accounting policies, as modified and adopted by the Consultative Committee on Administrative Questions at its fifty-fourth session, as shown below:

(i) Going concern, consistency, and accrual are fundamental accounting assumptions. Where fundamental accounting assumptions are followed in financial statements, disclosure of such assumptions is not required. If a fundamental accounting assumption is not followed, that fact should be disclosed together with the reasons.

(ii) Prudence, substance over form, and materiality should govern the selection and application of accounting policies.

(iii) Financial statements should include clear and concise disclosure of all significant accounting policies which have been used.

(iv) The disclosure of the significant accounting policies used should be an integral part of the financial statements. The policies should normally be disclosed in one place.

(v) Financial statements should show corresponding figures for the preceding period.

(vi) A change in an accounting policy that has a material effect in the current period or may have a material effect in subsequent periods should be disclosed together with the reasons. The effect of the change should, if material, be disclosed and quantified.

(b) The United Nations financial statements are prepared on the historical cost basis of accounting and have not been adjusted to reflect the effects of changing prices for goods and services.

(c) Fund accounting. The United Nations accounts are maintained on a "fund accounting" basis. Separate funds for general or special purposes may be established by the General Assembly, the Security Council or the Secretary-General. Each fund is maintained as a distinct financial and accounting entity, with a separate self-balancing double-entry group of accounts. Separate financial statements are prepared for each fund or for a group of funds of the same nature.

(d) The financial period of the Organization is a biennium and consists of two consecutive calendar years.

(e) The income, expenditure, assets and liabilities are recognized on the accrual basis of accounting.

(f) Translation of currencies. The accounts of the Organization are presented in United States dollars. Accounts maintained in other currencies are translated into United States dollars at the time of the transaction at rates of exchange established by the Controller. In respect of such currencies, the financial statements, prepared at such intervals as may be prescribed by the Controller under delegation of authority from the Under-Secretary-General for Administration and Management, shall reflect the cash, investments, unpaid pledges and current accounts receivable and payable in currencies other than United States dollars, translated at the applicable United Nations rates of exchange in effect as at the date of the statements, with the exception of the peace-keeping activities, for which accounts payable are revalued only at year-end. In the event that the application of actual exchange rates at the date of the statements would provide a valuation significantly different from the application of United Nations rates of exchange for the last month of the financial period, a footnote will be presented quantifying the difference.

(g) Assessed contributions. In accordance with financial regulation 5.6, payments made by a Member State are credited first to the Working Capital Fund and then to the contributions due, in the order in which the Member State was assessed.

(h) Pledged contributions. Pledges are recorded as income on the basis of a written commitment by a prospective donor to pay a monetary contribution at a specified time or times. Pledges received for future years are recorded as deferred income.

(i) Investments. These comprise securities, stocks and bonds acquired by the Organization to produce income. Funds on deposit in interest-bearing bank accounts, certificates of deposit, time deposits and call accounts are shown in the statements of assets and liabilities as cash. Apart from changes in value arising from the translation of currencies as provided for in subparagraph (f) above, all investments are stated at cost. No provision is made for amortization of premiums or discounts, which are taken into account as part of the gain or loss when investments are sold.

(j) Deferred charges.

(i) Deferred charges comprise expenditure items which are not properly chargeable in the current financial period and which will be charged as expenditure in a subsequent financial period. These expenditure items include commitments approved by the Controller for future financial periods when they are necessary in the interests of the United Nations, in accordance with financial rule 110.6; such commitments are normally restricted to administrative requirements of a continuing nature and to other contracts or legal obligations where long lead-times are required for delivery.

(ii) For balance-sheet statement purposes only, that portion of the education grant advance which is assumed to pertain to the scholastic year completed as at the date of the financial statement is shown under deferred charges. The full amount of the advance is maintained in the accounts receivable from staff members until such time as the staff member produces the required proof of entitlement to the education grant, at which time the budgetary account is charged and the advance recovered.

(k) Fixed assets. Furniture, equipment, other non-expendables and leasehold improvements are not included in the assets of the Organization. Acquisitions are charged against budgetary accounts in the year of purchase.

(l) Capital assets. Land and buildings are reported at original cost. No depreciation of buildings is provided for. Major improvements and extensions to existing buildings are reflected in the construction-in-progress fund and are capitalized when the projects are completed. Maintenance and repairs are charged against the appropriate budgetary accounts.

(m) Projects of a multi-year nature. Funds appropriated for new construction and/or major improvements and the resultant expenditures therefrom are recorded in separate construction accounts. Any unexpended balances are carried forward to the extent approved by the General Assembly into succeeding bienniums until the projects are completed. Interest earned on construction accounts is credited to the construction accounts. With the concurrence of the Advisory Committee on Administrative and Budgetary Questions, the accounting for the Integrated Management Information System (IMIS) is being carried out in a similar manner.

(n) No provision is made in the General Fund for repatriation grant entitlements, or to meet contingencies under appendix D to the Staff Rules of the United Nations, as funds are provided for in the budget appropriations. However, provision to meet contingent liabilities for compensation payments under appendix D for personnel financed by technical cooperation and general trust funds is calculated on the basis of 1 per cent of net base pay.

(o) Surplus account. The surplus account of the United Nations General Fund represents funds available for credit to Member States arising from unobligated balances of appropriations, savings in the liquidation of obligations for prior periods, contributions from new Member States and miscellaneous income. The balance of the surplus account is to be offset against future assessments in accordance with the provisions of financial regulation 5.2 (d), unless the General Assembly decides otherwise.

(p) Miscellaneous income.

(i) The net income realized from revenue-producing activities is reported as miscellaneous income.

(ii) Refunds of expenditures charged to prior financial periods are credited to miscellaneous income.

(iii) Moneys accepted in respect of which no purpose is specified have been treated as miscellaneous income.

(iv) On the closing of the accounts at the end of each financial period, if the balance of the exchange accounts reflects a net loss on exchange, it is debited to the budgetary account. If there is a net gain, this is credited to miscellaneous income.

(v) The proceeds from the sale of surplus property are credited to the miscellaneous income of the respective funds.

(q) Revenue-producing activities.

(i) Income from credit sales for the sale of publications and activities of the Radio-Visual Services Division are accounted for on the accrual basis in accordance with the provision of rule 111.8.

(ii) In those activities handled by contractors, for example, the Souvenir Shop, Gift Centre and Catering Services, only the assets for which the Organization has ownership, that is, unremitted profits and the Working Capital Fund advances to the contractors, are included in the balance sheet of the General Fund.

(iii) Gain or loss on exchange is charged or credited to the activity experiencing the gain or loss.

(iv) Actual income (net revenue less supervision and operation costs) of revenue-producing activities as a whole is credited to miscellaneous income in the General Fund.

(v) Savings on liquidation of prior period's obligations are credited directly to the Regular Budget surplus account.

(r) UNEF/UNDOF, UNIFIL, and UNIIMOG accounts. The accounts for the UNEF/UNDOF, UNIFIL and UNIIMOG operations have been maintained in accordance with the provisions of the Financial Regulations and Rules of the United Nations with due regard to the following:

(i) Financial regulation 2.1:

A "special financial year" of 1 December to 30 November of the following year inclusive has been adopted for UNDOF and a "special financial year" of 1 February to 31 January of the following year inclusive has been adopted for UNIFIL. This financial year is used both for the presentation of information and for accounting purposes.

(ii) Article IV of the financial regulations:

Special arrangements have been made by the General Assembly relating to unliquidated obligations for UNEF/UNDOF, UNIFIL and UNIIMOG. On 14 December 1978, the General Assembly adopted resolution 33/13 F, paragraph 2 of which reads as follows:

"Approves the following special arrangements for the United Nations Emergency Force and the United Nations Disengagement Observer Force in regard to the application of article IV of the United Nations Financial Regulations, whereby appropriations required in respect of obligations owed to Governments providing contingents and/or logistic support to the Forces shall be retained beyond the period stipulated under financial regulations 4.3 and 4.4:

"(a) At the end of the twelve-month period provided for in regulation 4.3, any unliquidated obligations of the financial period in question relating to goods supplied and services rendered by Governments for which claims have been received, or which are covered by established reimbursement rates, shall be transferred to accounts payable; such accounts payable shall remain recorded in the Special Account until payment is effected;

"(b) Any other unliquidated obligations of the financial period in question owed to Governments for goods supplied and services rendered, as well as other obligations owed to Governments, for which required claims have not yet been received, shall remain valid for an additional period of four years following the end of the twelve-month period provided for in regulation 4.3; claims received during this four-year period shall be treated as provided for under subparagraph (a) above, if appropriate; at the end of the additional four-year period any unliquidated obligations shall be cancelled and the then remaining balance of any appropriations retained therefor will be surrendered."

On 17 December 1979, the General Assembly adopted resolution 34/9 C, which contained similar provisions in respect of UNIFIL. On 21 December 1990, the General Assembly adopted resolution 45/245, which contained similar provisions in respect of UNIIMOG.

(iii) Financial regulations 11.1 and 11.4:

The UNEF/UNDOF and UNIFIL accounts are both kept by the special financial year mentioned above and are formally reported and audited on a biennial basis in accordance with financial regulations 11.1 and 11.4.

(s) Other assessed peace-keeping operations. The accounts for the operations of UNIIMOG, UNTAG, UNAVEM, ONUCA, UNIKOM, UNAMIC, ONUSAL and MINURSO have been maintained in accordance with the provisions of the Financial Regulations and Rules of the United Nations, with due regard to the following:

(i) Financial regulation 2.1:

For the presentation of information and accounting purposes, the accounts of the above-mentioned operations are maintained for the periods of its mandates.

(ii) Financial regulations 11.1 and 11.4:

The UNIIMOG, UNTAG, UNAVEM, ONUCA, UNIKOM, UNAMIC, ONUSAL and MINURSO accounts are kept by the mandate periods mentioned above and are formally reported and audited on a biennial basis in accordance with financial regulations 11.1 and 11.4.

(iii) Voluntary contributions:

In accordance with General Assembly resolutions 43/230 of 21 December 1988, 43/231 of 16 February 1989 and 43/232 of 1 March 1989, voluntary contributions made as outright grants, both in cash and in the form of services and supplies acceptable to the Secretary-General, shall be considered income to be credited to the Special Account for UNIIMOG, UNTAG, UNAVEM or ONUCA, as appropriate. Contributions in cash made available to the Secretary-General on a voluntary basis as advances shall not be considered as income in determining the total amount to be assessed on Member States; unless otherwise specified by the donor, such contributions shall be deposited in suspense accounts.

In resolution 44/192 of 21 December 1989, the General Assembly took note of certain proposals on technical guidelines relating to the treatment and valuation of voluntary contributions in the form of supplies and services. These guidelines included the provision that, where a voluntary contribution in kind is made as a grant in respect of supplies and services and for which there is no budgetary provision, no accounting entry will be made, but the amount of the contribution will be reflected in a footnote to the financial statements. Where such contributions are made in respect of supplies and services included in the budget, they will be recorded as income under the heading of "Voluntary contributions" at the level at which the supplies and services have been budgeted; they will be recorded in the accounts only at the time of delivery of supplies or commencement of services.

(t) UNFICYP accounts. The Secretary-General is not authorized to utilize any funds other than the voluntary contributions pledged by Governments for the financing of UNFICYP. In accordance with financial rule 106.1, no commitments, obligations, or disbursements against any funds may be incurred without the written authorization of the Controller or his authorized delegate. Such authorizations take the form of allotments which will be issued only after sufficient contributions have been received to meet the requirements for financial obligations. Consequently, UNFICYP allotments and the recording of obligations are limited to amounts that are within the total pledges at any time. Thus, the full amount of UNFICYP obligations that will be payable has not been recorded, particularly in respect of reimbursements for extra costs in connection with pay and allowances of contingents and for extra costs in connection with contingent-owned equipment. The amount of such unrecorded obligations are reflected in a footnote to the appropriate financial statements.

(u) Special Account for activities approved under Security Council resolution 687 (1991): Other activities. The Security Council, by its resolution 687 (1991) of 3 April 1991, requested the Secretary-General to undertake certain tasks in connection with the situation between Iraq and Kuwait. The costs of these activities were to be considered as an advance pending the receipt of payments to the Organization by the Government of Iraq in respect of certain activities, and by the Governments of Iraq and Kuwait in respect of certain other activities. At the time of preparation of these financial statements, final arrangements had not been made for the financing of activities under the resolution. On an interim basis, pending finalization of financial arrangements, the Secretary-General has appealed to all Member States to make, on a voluntary basis, advances as well as outright grants to meet the initial expenses relating to "Other activities" pending formal action by the General Assembly. Also, on an interim basis, the Advisory Committee has authorized an advance of up to $10 million from the Working Capital Fund under provisions relating to unforeseen and extraordinary expenses. Reimbursement by the parties to the Organization, when received, will be recorded as income and credited to the Special Account.

(v) Technical cooperation accounts.

(i) The technical cooperation financial statements report on the activities financed by UNDP, UNFPA and trust funds. In addition, the total expenditure for projects executed under section 24 of the regular budget of the United Nations, together with corresponding amounts of contributions income, are also reflected in the technical cooperation financial statements as supplementary information.

(ii) The appropriation for technical cooperation programmes of the regular budget shall be administered in accordance with the Financial Regulations of the United Nations, except that the definition of obligations and the period of validity shall be subject to procedures indicated in the current General Assembly resolution on the programme budget for the biennium. Unliquidated obligations for the regular programme of technical cooperation which are outstanding at the end of a financial period are transferred from the United Nations General Fund accounts to the technical cooperation accounts in the following financial period.

(iii) Allocation income - UNDP, UNFPA and UNEP. The figures for allocation income from UNDP, UNFPA and UNEP are the same as reported for total expenditure in line with UNDP, UNFPA and UNEP procedures which require that allocations be adjusted to equal actual expenditure.

(iv) Contributions income - trust funds. Contributions from Governments or other donors are recorded upon receipt of the contribution or written pledge.

(v) Interest and miscellaneous income. Interest and miscellaneous income arising from regular budget activities are credited to miscellaneous income of the General Fund. Interest and miscellaneous income arising from UNDP, UNFPA and UNEP activities are credited to the operating fund accounts maintained with those organizations. Interest and miscellaneous income for technical cooperation trust funds are credited to the trust funds concerned.

(vi) Unspent allocations/deferred income - UNDP, UNFPA and UNEP. The unspent balance of allocations issued for the current year together with allocations issued for future years is reflected as an asset and as deferred income. Unspent allocations for UNDP-financed projects and UNDP-administered trust funds are based on the project budgets. Unspent allocations for UNFPA-financed projects and UNEP projects are based on allocation advices issued by those organizations.

(vii) Deferred income for other trust funds comprises contributions received in respect of project budgets which extend beyond the current period, together with the programme support income relating to those project budgets.

(viii) Unliquidated obligations for the current period in respect of all technical cooperation activities other than the regular budget remain valid for 12 months following the end of the year, rather than the biennium, to which they relate. However, in accordance with UNDP/UNFPA reporting requirements, executing agencies may retain unliquidated obligations beyond 12 months when a firm liability to pay still exists; such liabilities are reported as accounts payable in the financial statements. Savings in the liquidation of prior period obligations are credited to individual projects as a reduction of current period expenditure in accordance with UNDP/UNFPA reporting requirements.

(ix) In accordance with UNDP/UNFPA reporting requirements, unliquidated obligations are reflected in the accounts but are not reported as part of expenditure for the interim periods. They are reported as such only at year-end. For interim periods, current year unliquidated obligations for UNDP, UNFPA and technical cooperation trust funds are reported as deferred charges and as a liability.

(x) Unliquidated obligations for future years are reported as deferred charges and as a separate liability item.

(xi) A system of average costing is used for UNDP/UNFPA projects whereby those elements of experts' actual costs which are unique to the individual expert are charged to UNDP/UNFPA projects at average cost, calculated by apportioning those costs over all UNDP or UNFPA projects in respect of which expert-months have been delivered in the current period.

(xii) Provision for repatriation grant entitlements is calculated on the basis of 8 per cent of net base pay for all project personnel except those subject to average costing.

(w) General trust fund and accounts. Secretary-General's bulletin ST/SGB/188, dated 1 March 1982, sets out policies for establishing and managing trust funds. The policies provide for classification of trust funds into two major categories: general trust funds and technical cooperation trust funds. Extrabudgetary funds provided to reimburse the Organization for the use of its facilities are excluded from the provisions of ST/SGB/188. The unspent balance of these funds is reported as accounts payable in General Fund statement III.

(i) Trust fund statements reflect the "clean surplus" theory by processing adjustments through the current income and expenditure accounts. Material adjustments for prior periods are, however, shown in the financial statements below the results of the current period so as not to distort them.

(ii) Provision for repatriation grant entitlements is established by the Controller whenever deemed necessary.

(iii) Unliquidated obligations in respect of general trust funds are accounted for on the same basis as for the programme budget with the exception that, for technical cooperation expenditure incurred against general trust funds and for the trust fund entitled "United Nations Fund for Population Activities - United Nations Work Programme", unliquidated obligations are accounted for on the same basis as for technical cooperation trust funds.

(iv) Accounting procedures for "United Nations Population Fund - United Nations Work Programme" allocations income, unspent allocations and deferred income are the same as for technical cooperation activities described above.

(x) Special accounts for programme support costs.

(i) Reimbursement for programme support costs is provided for in respect of extrabudgetary technical cooperation, administrative and substantive activities. The reimbursement is calculated as a percentage of the programme resources expended.

(ii) In the interim and biennial financial statements of the Organization, the special accounts for programme support costs (statement XXV) are shown separately from the extrabudgetary funds (statements XXIII and XXIV) from which their income derives.

(iii) Unliquidated obligations in respect of special accounts for programme support costs are accounted for on the same basis as for the programme budget.

(y) Funds held-in-trust.

(i) Statement XXI compiles the funds which account for resources set aside and disbursements for compensation payments under Appendix D of the Staff Rules, for stabilization payments of medical, dental and life insurance premiums of active and after-service personnel and, for payment of potential liability claims and other costs associated with the general liability of the Organization. It also contains the accounts of certain self-insurance activities, such as the Geneva Staff Mutual Insurance Society against sickness and accident.

General Fund

Note 2. Salaries and common staff costs (schedule 1.1)

The following table reflects an analysis of the General Fund salary and common staff costs expressed in millions of United States dollars for the biennium 1990-1991 ended 31 December 1991. Schedule 1.1 of the financial statements show the total combined salary and common staff costs by budget section and programme. Salaries and common staff costs represent 79.3 per cent of the total expenditures for the United Nations General Fund.

	1990-1991				1988-1989	
	Net	Staff assessment	Gross	Percentage	Gross	Percentage
Established posts	879.4	302.5	1 181.9	68.1	941.1	67.9
Supplementary staff, temporary assistance, consultants	127.9	19.5	147.4	8.5	134.3	9.7
Overtime and night differential	17.4	6.0	23.4	1.3	15.8	1.1
Total salaries	1 024.7	328.0	1 352.7	77.9	1 091.1	78.7
Common staff costs	374.0	8.5	382.5	22.1	295.1	21.3
Total salaries and common staff costs	1 398.7	336.5	1 735.2	100.0	1 386.2	100.0
Percentage	80.6	19.4	100.0			

Note 3. Revenue-producing activities (schedule 2.2)

Schedule 2.2 provides summary income and expenditure data for the revenue-producing activities. Detailed companion financial statements are issued for the revenue-producing activities as well as the income and expenditures associated with these activities. In addition, statements for self-liquidating commercial activities away from Headquarters are included as annex III.

Note 4. Assessed contributions (statement III)

In accordance with General Assembly resolutions 44/202, 45/252 and 46/184, the budget appropriations for the biennium 1990-1991 are financed as follows:

	1990	1991	Total 1990-1991
		(United States dollars)	
Budget appropriations, resolution 44/202	987 317 000	987 317 000	1 974 634 000
Add: Increased appropriations for the biennium 1990-1991, resolutions			
45/252 A	-	159 438 100	159 438 100
46/184 A	-	33 902 400	33 902 400
Amount proposed for approval on an *ex post facto* basis	-	20 395 500	20 395 500
Total budget	987 317 000	1 201 053 000	2 188 370 000
Less: Decrease in revised appropriation for 1988-1989, resolution 44/193 A	16 432 600	-	16 432 600
Revised estimated income other than staff assessment for the biennium 1988-1989, resolution 44/193 B,	4 174 700	-	4 174 700
Estimated income other than staff assessment for the biennium, resolutions 44/202 B	32 092 700	32 092 700	64 185 400
45/252 B,	-	2 134 900	2 134 900
46/184 B	-	(838 700)	(838 700)
Amount proposed for approval on an *ex post facto* basis	-	1 782 000	1 782 000

	1990	1991	Total 1990-1991
	(United States dollars)		
Transfer of 31 December 1989 surplus, resolution 45/252 C	-	26 161 034	26 161 034
Total	934 617 000	1 139 721 066	2 074 338 066
Deduct: Unassessed appropriations a/	-	53 354 600	53 354 600
Gross amount assessed to Member States in the biennium 1990-1991	934 617 000	1 086 366 466	2 020 983 466

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a/ Of this amount, $33,902,400 and $838,700, representing revisions in the 1990-1991 budget appropriations and estimated other income, have been assessed to Member States in 1992. The balance of $18,613,500 represents the proposed additional appropriation to be approved by the General Assembly on an *ex post facto* basis and will be assessed to Member States thereafter.

Reference is made to annex II of administrative instruction ST/ADM/SER.B/364 of 8 January 1992, which reflects the status of contributions to the United Nations regular budget as at 31 December 1991. The difference between $439,223,341 shown on statement III and the outstanding balance of $439,383,945 shown in the document mentioned above, represents contributions received from the Government of Bulgaria in the amount of $25,194 and from contributions received from the Government of Guyana in the amount of $135,413 which were reflected in statement III only. The difference of $3 is due to rounding.

Note 5. Accounts receivable (statement III)

The following table is an aged analysis of the accounts receivable, expressed in millions of United States dollars, included in statement III as at 31 December 1991 and 1989:

	Less than one year	More than one year	Total 1991	Total 1989
Governments	1.7	0.7	2.4	1.9
Staff members	15.8	1.1	16.9	11.6
Specialized agencies	8.4	-	8.4	5.1
Inter-office billings	2.6	-	2.6	1.8
Due from UNITAR	1.1	9.0	10.1	8.1
Due from other United Nations entities	6.8	-	6.8	8.6
Other	12.3	2.0	14.3	9.2
Total accounts receivable	48.7	12.8	61.5	46.3

Note 6. Interfund balances (statement III)

The following table is an analysis of the interfund balances, expressed in millions of United States dollars, appearing in statement III as at 31 December 1991 and 1989. These interfund balances reflect transactions between the United Nations General Fund and other United Nations funds which are normally settled in the following month.

Interfund indebtedness with the General Fund is not restricted to transactions directly between the United Nations General Fund and other funds. Transactions directly between funds other than the United Nations General Fund are reported as indebtedness from the General Fund to the fund owed and indebtedness to the General Fund from the fund owing.

Due from other United Nations funds:

	1991	1989
Projects of a multi-year nature (statement V)	-	2.4
United Nations Interim Force in Lebanon (UNIFIL) (statement XI)	0.3	1.3
United Nations Iran-Iraq Military Observer Group (UNIIMOG) (statement XII)	-	1.1
United Nations Angola Verification Mission (UNAVEM) (statement XIV)	11.5	-
United Nations Transition Assistance Group (UNTAG) (statement XV)	-	5.7
United Nations Observer Group in Central America (ONUCA) (statement XVI)	0.3	0.7
United Nations Iraq-Kuwait Observation Mission (UNIKOM) (statement XVII)	11.3	-
United Nations Observer Mission in El Salvador (ONUSAL) (statement XIX)	3.8	-
United Nations Advance Mission in Cambodia (UNAMIC) (statement XX)	3.2	-
United Nations technical cooperation activities (statement XXIII)	2.3	2.5
United Nations general trust funds (statement XXIV)	1.9	2.0
Special accounts for programme support costs (statement XXV)	5.5	1.6
Funds held-in-trust (statement XXVI)	0.8	0.1
Total	40.9	17.4

Due to other United Nations funds:

	1991	1989
Projects of a multi-year nature (statement V)	34.6	5.2
UNEF and UNDOF (statement X)	0.5	0.8
United Nations Iran-Iraq Military Observer Group (UNIIMOG) (statement XII)	11.4	-
United Nations Angola Verification Mission (UNAVEM) (statement XIV)	-	0.2
United Nations Transition Assistance Group (UNTAG) (statement XV)	17.5	-
United Nations Mission for the Referendum in Western Sahara (MINURSO) (statement XVIII)	2.9	-
United Nations Peace-keeping Force in Cyprus (UNFICYP) (statement XXI)	0.1	0.1
United Nations technical cooperation activities (statement XXIII)	8.4	5.7
United Nations general trust funds (statement XXIV)	7.8	4.7
Special accounts for programme support costs (statement XXV)	1.5	1.5
Funds held-in-trust (statement XXVI)	2.2	1.2
Total	86.9	19.4

Note 7. Deferred charges (statement III)

The table below provides an analysis of the amount shown in statement III as deferred charges, expressed in millions of United States dollars, as at 31 December 1991 and 1989:

	1991	1989
Education grant advances	5.1	3.5
Charges in transit from offices away from Headquarters (inter-office vouchers)	3.5	5.3
Commitments against future years	19.9	16.3
Other	2.0	2.0
Total	30.5	27.1

Note 8. Accounts payable (statement III)

The following table is an analysis of the accounts payable, expressed in millions of United States dollars, appearing in statement III as at 31 December 1991 and 1989:

	1991	1989 a/
Governments	48.1	1.9
Staff members	8.0	5.3
Vendors	0.4	0.5
Specialized agencies	0.9	3.1
Due to other United Nations entities	1.5	2.6
Provisions for repatriation grant	1.7	2.1
Other provisions	0.2	0.2
Other	14.3	13.3
Total accounts payable	75.1	29.0

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a/ Comparative figures reclassified to conform to current presentation.

Note 9. Commitments for future years

The balance of $19.9 million represents obligations for which disbursements are expected to be made in 1992. Of this amount, $14.7 million is committed for the rental of premises, $2.8 million for internal reproduction supplies and $0.5 million for compensatory and lump-sum payments.

Note 10. Deferred income (statement III)

The following table shows an analysis of the deferred income as at 31 December 1991 and 1989, expressed in millions of United States dollars, shown in statement III:

	1991	1989
UNPA customers subscription deposits	1.9	2.2
Other a/	1.7	0.9
Total	3.6	3.1

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a/ Includes the authorized balance of $0.7 million of the amount loaned to UNITAR pursuant to General Assembly resolution 38/177 and $0.7 million interest receivable on funds advanced by the United Nations General Fund for the purchase of the land on which the UNITAR building stands.

Note 11. Fund balance (statement III)

The balance of $226.6 million includes $3.9 million held in suspense pursuant to General Assembly resolutions 2947 A and B (XXVII), $210.9 million retained pursuant to General Assembly resolutions 36/116 B, 40/241 B and 42/216 A, $11.0 million savings in liquidation of 1988-1989 obligations and $0.8 million contributions from new Member States.

The amount of $210.9 million retained pursuant to General Assembly resolutions 36/116 B, 40/241 B and 42/216 A is detailed below.

Savings effected in liquidating prior years' obligations:		
1980-1981	14.7	
1982-1983	19.7	
1984-1985	7.6	
1986-1987	15.8	57.8
Unobligated balance of appropriations:		
1980-1981	5.4	
1982-1983	5.7	
1984-1985	3.0	
1986-1987	139.0	153.1
Total		210.9

Capital Assets Fund

Note 12. Land and buildings (statement IV)

The capital assets of the Organization, expressed in millions of United States dollars, comprise land and buildings (at cost) at the following locations:

United Nations building, New York (original cost)	67.1	
Less: Cost of Library building razed in 1960	1.7	65.4
Dag Hammarskjöld Library building, New York		6.7
Land for permanent Headquarters site, New York		9.6
Extension of meeting rooms of North Lawn and Delegates dining facilities and staff cafeteria, New York		56.2
Subtotal		137.9

Secretariat building and General Assembly Hall, Library building and villas, Geneva	12.3	
Modernization of Palais des Nations, Geneva	2.1	
Major maintenance, Geneva	6.7	
Extension of conference facilities, Geneva	47.7	68.8
United Nations accommodation at Nairobi		27.1
Land and structures, Addis Ababa, Mogadishu and Pusan		0.3
ECA building, Addis Ababa		7.5
United Nations building, Santiago		5.6
Documents Research Centre, Santiago		1.0
ESCAP building, Bangkok	8.7	
Less: Cost of Netherlands building razed in 1990	0.2	8.5
Total		256.7

Note 13. Non-expendable equipment

The following table shows the non-expendable equipment, at cost, expressed in millions of United States dollars, at Headquarters and overseas locations, according to the cumulative inventory records of the United Nations as at 31 December 1991. In accordance with our accounting policies, non-expendable equipment is not included in the fixed assets of the Organization but is charged against the current appropriations.

	1991
Headquarters, New York	27.4 a/
Headquarters - EDP and Telecommunications	43.2
ECA	4.5
ECLAC, Santiago	3.3
ECLAC, Mexico	0.3
ESCAP	6.7
ESCWA	1.4
International Court of Justice	1.2
MINURSO	9.9
ONUCA	6.3
ONUSAL	2.7
UNDOF	21.8
UNIFIL	111.4
United Nations Office at Geneva	27.8
UNCHS	0.8
United Nations information centre offices	3.4
UNIKOM	5.2
UNOV	3.8
UNMOGIP	3.2
United Nations Supply Depot, Pisa	6.2
UNTSO	7.9
UNEP	4.0
UNHCR	38.7
WFC	0.3
Total	341.4

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a/ Represents estimated value as at 30 September 1990.

Note 15. United Nations Emergency Force (1973) and United Nations Disengagement Observer Force (statement X)

In accordance with General Assembly resolution 33/13 F of 14 December 1978, $4.0 million has been transferred from the unliquidated obligations to accounts payable to Member States. This amount represents claims which have been received and accepted by the United Nations from Member States which have provided supplies, materials and equipment to UNEF/UNDOF, and other obligations payable on the basis of standard rates of reimbursement. These amounts shall remain recorded as accounts payable until payment is effected.

Following the temporary suspension of financial regulations 5.2 (b), 5.2 (d), 4.3 and 4.4, the amounts in respect of UNEF and UNDOF, which otherwise would have to be surrendered pursuant to these provisions but currently are being held in suspense, are as follows:

General Assembly resolution	Amount in millions of United States dollars
33/13 E	17.7
34/7 D	5.3
35/45 B	6.8
36/66 B	2.7
37/38 B	7.4
38/35 B	5.2
39/28 B	4.8
40/59 B	3.3
41/44 B	1.5
42/70 B	1.3
43/228	2.4
44/187	2.0
Total	60.4

Note 16. United Nations Interim Force in Lebanon (statement XI)

In accordance with General Assembly resolution 34/9 C of 17 December 1979, $194.6 million have been transferred from the unliquidated obligations to accounts payable to Member States. This represents claims that have been received and accepted by the United Nations from Member States which have provided supplies, materials and equipment to UNIFIL and other obligations payable on the basis of standard rates of reimbursement. These amounts shall remain due until payment is effected.

Following the temporary suspension of financial regulations 5.2 (b), 5.2 (d), 4.3 and 4.4, the amounts in respect of UNIFIL which otherwise would have to be surrendered pursuant to these provisions but currently are being held in suspense, are as follows:

General Assembly resolution	Amount in millions of United States dollars
34/9 E	0.1
35/115 B	2.2
36/138 B	3.8
37/127 B	5.9
38/38 B	5.6
39/71 B	6.0
40/246 B	8.9
41/179 B	4.8
42/223	6.8
43/229	6.3
44/188	3.1
45/244	21.9
46/194	8.2
Total	83.6

Note 18. Technical cooperation activities (statement XXIII)

(a) The amount of $34.3 million shown in statement XXIII as due from UNDP, UNFPA and UNEP for the excess of expenditure over funds provided represents unliquidated obligations in respect of which funds will be requested, in accordance with existing arrangements with these agencies only as payments in settlement of the unliquidated obligations become due.

(b) The deficit balances totalling $0.2 million in technical cooperation trust funds will be covered by deferred income from contributions, allocations or supplementary contributions from donor Governments, as the case may be.

(c) The status of unspent allocations from UNDP and UNFPA for the year ended 31 December 1991 is shown in tables 1, 2 and 3 below.

Table 1. Status of United Nations, UNCTAD, and UNCHS unspent allocations from UNDP for the year ended 31 December 1991

(United States dollars)

	United Nations	UNCTAD	UNCHS
Unspent allocations 1 January 1991	184 197 254	24 388 724	6 150 798
Add: Net allocations issued in 1991	72 127 078	3 825 813	22 004 963
Subtotal	256 324 332	28 214 537	28 155 761
Less: Allocations for future years	108 943 625	-	-
Allocations for current year	147 380 707	28 214 537	28 155 761
Less: Allocations utilized in 1991	119 567 310	13 666 172	20 013 066
Unspent allocations for current year	27 813 397	14 548 365	8 142 695
Add: Allocations for future years	108 943 625	-	-
Unspent allocations 31 December 1991	136 757 022	14 548 365	8 142 695

Table 2. Status of regional commissions' unspent allocations from UNDP for the year ended 31 December 1991

(United States dollars)

	Africa	Asia and the Pacific	Europe	Latin America and the Caribbean	Western Asia
Unspent allocations 1 January 1991	8 124 391	14 706 345	1 139 961	2 701 622	392 896
Add: Net allocations issued in 1991	9 777 752	1 197 795	(66 511)	691 352	122 515
Subtotal	17 902 143	15 904 140	1 073 450	3 392 974	515 411
Less: Allocations for future years	-	4 432 964	-	365 200	45 000
Allocations for current year	17 902 143	11 471 176	1 073 450	3 027 774	470 411
Less: Allocations utilized in 1991	11 109 386	10 702 689	589 818	1 423 394	133 361
Unspent allocations for current year	6 792 757	768 487	483 632	1 604 380	337 050
Add: Allocations for future years	-	4 432 964	-	365 200	45 000
Unspent allocations 31 December 1991	6 792 757	5 201 451	483 632	1 969 580	382 050

Table 3. Status of unspent allocations from UNFPA for the year ended 31 December 1991

(United States dollars)

	United Nations	Africa	Asia and the Pacific	Europe	Latin America and the Caribbean	Western Asia
Unspent allocations 1 January 1991	40 113 183	945 646	2 230 535	566 623	3 961 165	709 847
Add: Net allocations issued in 1991	6 500 494	8 344 202	698 431	37 097	2 046 297	(25 750)
Subtotal	46 613 677	9 289 848	2 928 966	603 720	6 007 462	684 097
Less: Allocations for future years	20 985 064	-	584 211	12 000	2 766 608	-
Allocations for current year	25 628 613	9 289 848	2 344 755	591 720	3 240 854	684 097
Less: Allocations utilized in 1991	23 225 740	9 289 848	2 220 585	583 915	2 925 175	835 800
Unspent allocations for current year	2 402 873	-	124 170	7 805	315 679	(151 703)
Add: Allocations for future years	20 985 064	-	584 211	12 000	2 766 608	-
Unspent allocations 31 December 1991	23 387 937	-	708 381	19 805	3 082 287	(151 703)

Note 19. General trust funds (statement XXIV)

(a) The following 23 new trust funds were established during the biennium 1990-1991 ended 31 December 1991:

Trust Fund on External Debt Crisis and Development

United Nations Electronic Data Interchange for Administration, Commerce and Transport

Voluntary Fund for Supporting Developing Countries Participating in the Conference on Environment and Development and its Preparatory Process

Repatriation of Cambodian Refugees and Displaced Persons

Trust Fund for Supporting Developing Countries Participating in the Negotiation Process for the Protection of Global Climate for the Present and Future Generations of Mankind

Trust Fund for Preparatory Activities for the United Nations Conference on Environment and Development

Voluntary Fund for the Cambodian Peace Process

Trust Fund for the Activities of the International Support and Verification Commission (CIAV)

Trust Fund for Special Aspects of Implementation of the United Nations Convention on the Law of the Sea

Trust Fund for Jointly Financed Information Projects

Trust Fund on the Coordinated Procurement of the United Nations System

Trust Fund for Peacemaking Activities of the Secretary-General

Trust Fund for the ECE Project Energy Efficiency 2000

Voluntary Fund for the International Year of the Family

Trust Fund for Supporting the Negotiating Process Relating to the Protection of Global Climate for Present and Future Generations of Mankind

Trust Fund for Chernobyl

Trust Fund for the 1994 International Conference on Population and Development

Voluntary Fund for Supporting Developing Countries Participating in the 1994 International Conference on Population and Development

Emergency Trust Fund for Humanitarian Assistance for Iraq, Kuwait and the Iraq-Turkey and Iraq-Iran Border Areas

Trust Fund for the United Nations Guard Contingent

Trust Fund for International Economic and Social Research

Trust Fund for the World Conference on Human Rights

Trust Fund for the Assistance with Field Mission Transport Management

(b) The following four trust funds were closed during the same period:

Trust Fund for the Government of Norway's Contribution to the International Year of Disabled Persons (Consolidated with the Voluntary Fund for the United Nations Decade of Disabled Persons)

Trust Fund for Special Purpose Contribution of the Government of Sweden to the United Nations Decade of Disabled Persons (Consolidated with the Voluntary Fund for the United Nations Decade of Disabled Persons)

Trust Fund for Assistance to Bangladesh in Disaster Preparedness following Floods in 1988

Trust Fund for Special Public Information Activities

(c) At 31 December 1991, there were 130 general trust funds, of which 129 are in operation and the following had no transactions:

Voluntary Fund for Supporting Developing Countries Participating in the 1994 International Conference on Population and Development

ANNEX II

Explanatory notes on assessed contributions receivable

1. Assessed contributions receivable, as shown in the accounts for the biennium 1990-1991, have been recorded in accordance with the Financial Regulations and Rules of the United Nations and the relevant resolutions of the General Assembly. With reference to the amounts shown as unpaid, certain Member States have indicated that they do not intend to pay some of their assessed contributions or that such contributions will be paid only under certain conditions. In regard to the foregoing, a number of Member States have requested that attention be drawn to their positions (as stated by their delegations at successive sessions of the General Assembly), particularly with respect to the following:

(a) To the extent that the amounts relate to the expenditures under the United Nations Emergency Force (1956) Special Account and the Ad Hoc Account for the United Nations Operation in the Congo which, in their view, were illegal, they do not consider themselves bound, under the provisions of Article 17 of the Charter of the United Nations, to participate in paying for those expenditures;

(b) A similar position has been taken by certain Member States for the years 1963-1991 in respect of the estimated share of certain expenditure items included in the United Nations regular budget, such as the United Nations bond issue; prior to 1975, withholdings by those Member States included the United Nations Commission for the Unification and Rehabilitation of Korea and the United Nations Memorial Cemetery in Korea and, prior to 1968, they also covered the United Nations Truce Supervision Organization in Palestine and the United Nations Field Service;

(c) Certain Member States have stated that they do not intend to participate in the financing of the United Nations Emergency Force (UNEF) (1973), the United Nations Disengagement Observer Force (UNDOF) and the United Nations Interim Force in Lebanon (UNIFIL); other States have stated that they have excluded from their contributions to UNEF their shares of the expenses which they attribute to the additional functions resulting from the agreement of 4 September 1975 between Egypt and Israel;

(d) Certain Member States have also stated that they do not consider themselves bound to certain expenditure items included in the United Nations regular budget, such as the United Nations Committee on the Exercise of the Inalienable Rights of the Palestinian People and the Special Unit on Palestinian Rights; the International Conference on Palestine; the Conference on Alliance between Israel and South Africa; the Preparatory Commission of the Law of the Sea; the United Nations International School, the grants-in-aid to cover the deficit of UNITAR, the Conference on the situation in Kampuchea, and the expenses involved in transferring extrabudgetary posts to the regular budget;

(e) With regard to the amounts assessed under the regular budget which relate to their dollar shares of appropriations for the regular programme of technical cooperation (as provided for in part V of the budget for the years

1963 to 1973, in sect. 19 for 1974-1975, in sect. 15 for 1976 to 1979 and in sect. 24 thereafter), three Member States, over the years, have contributed equivalent amounts in their national currencies as follows:

	Bank balances	Amount accepted up to 31 December 1991
	(United States dollar equivalent)	
Belarus	2 768 386 a/	674 611
Ukraine		3 598 118
Union of Soviet Socialist Republics		27 882 783
Total	2 768 386	32 155 512

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a/ Equivalent in United States dollars of a balance of 4,844,676 roubles as at 31 December 1991 in a joint account established by the Governments of the Union of Soviet Socialist Republics, Belarus and the Ukraine. Due to subsequent devaluation of the rouble, the equivalent in United States dollars as of March 1992 is $48,447.

2. As a result of the positions taken by some Member States as outlined above, it is estimated that, as at 31 December 1991, a cumulative total of $78.4 million will have been withheld from the payment of five Member States. The estimate of $78.4 million is included in the total contributions outstanding as at 31 December 1991 of $439.4 million with respect to the regular budget.

3. Similarly, certain Member States have not participated in the financing of UNEF (1973) and of UNDOF in an estimated amount of $6.9 million, which covers UNEF (1973) until its liquidation in 1979 and UNDOF up to 31 May 1992. This amount excludes $36.0 million in unpaid assessed contributions by China for the period from 25 October 1971 through 31 December 1981, which were transferred to a special account by virtue of General Assembly resolution 36/116 A of 10 December 1981.

4. Withholdings by certain Member States from payments for the financing of UNIFIL are estimated to be $132.0 million. That estimate, which is based on the apportioned shares of the States concerned from the inception of UNIFIL on 19 March 1978 to 31 January 1992, excludes $19.6 million in unpaid assessed contributions by China for the period 25 October 1971 through 31 December 1981, which were transferred to a special account under General Assembly resolution 36/116 A.

5. The assessed contributions receivable shown in statement III exclude $16.6 million in unpaid assessed contributions to the regular budget by China for the period up to 24 October 1971. Following the General Assembly's adoption of resolution 2758 (XXVI), entitled "Restoration of the lawful rights of the People's Republic of China in the United Nations", on 25 October 1971, that amount has been transferred to a special account under General Assembly resolution 3049 C (XXVII) of 19 December 1972.

ANNEX III

UNITED NATIONS GENERAL FUND, UNITED NATIONS WORKING CAPITAL FUND AND UNITED NATIONS SPECIAL ACCOUNT

Changes in financial position for the biennium 1990-1991 ended 31 December 1991

(Millions of United States dollars)

		1991	1989
A. RESULTS OF OPERATIONS			
Factors increasing cash balances:			
Unencumbered balance of appropriations	(statement I)	-	23.6
Excess of income over revised estimates	(statement II)	-	2.5
Decrease in assessed contributions unpaid	(statement III)	21.0	-
Savings in liquidation of prior years' obligations	(statement II)	11.0	15.9
Revised appropriations leading to reduced assessment on Member States in the following biennium		-	20.6
Contribution of new Member States	(statement II)	0.8	-
Increase in Special Account:			
Voluntary contributions		-	(3.9)
Interest income	(statement VII)	13.6	18.4
Total of factors increasing cash balances		47.3	77.1
Factors decreasing cash balances:			
Increase in assessed contributions unpaid		-	(107.9)
Credits to Member States in 1990 due to revised appropriations in previous biennium		(20.6)	(3.1)
Credits to Member States in 1991 due to unencumbered balances in previous biennium	(statement II)	(26.2)	-
Revised appropriations in 1990-1991 not yet assessed upon Member States	(statement III)	(53.4)	-
Total of factors decreasing cash balances		(100.2)	(111.0)
A. Results of operations		(52.9)	(33.9)

	1991	1989
B. OTHER CHANGES		
(Increase) decrease in receivables	(18.0)	(9.6)
Increase (decrease) in deferred income	45.2	(13.5)
Increase (decrease) in other liabilities	(3.8)	36.3
Increase (decrease) Tax Equalization Fund	41.4	10.6
Increase (decrease) interfund balances payable	36.0	(9.0)
B. Net other changes	100.8	14.8
Net increase in cash and investments	47.9	(19.1)
Cash and investments as at 1 January 1990	47.2	66.3
Cash and investments as at 31 December 1991	95.1	47.2

ANNEX IV

POST EXCHANGE AND OTHER SELF-LIQUIDATING COMMERCIAL ACTIVITIES

I. Combined statement of income and expenditure for the biennium 1990-1991 ended 31 December 1991

(United States dollars)

	Geneva Cafeteria Amortization Fund	UNTSO Post Exchange Operation	Service Institute Reserve Account
Income			
Gross sales	-	4 120 122	-
Less: Cost of goods sold	-	3 659 447	-
Net income from sales	-	460 675	-
Other income	844 896	68 314	210 450
Total, income	844 896	528 989	210 450
Expenditure			
Personnel services	141 977	298 706	-
Other	648 469	104 688	-
Total, expenditure	790 446	403 394	-
Excess of income over expenditure	54 450	125 595	210 450

II. Combined statement of assets and liabilities as at 31 December 1991

	Geneva Cafeteria Amortization Fund	UNTSO Post Exchange Operation	Service Institute Reserve Account
Assets			
Cash	345 146	474 369	1 521 921
Accounts receivable	9 845	10 844	56 595
Inventory	-	474 099	-
Equipment (less depreciation)	-	59 061	-
Due from United Nations General Fund	31 144	109 304	-
Total, assets	386 135	1 127 677	1 578 516
Liabilities			
Accounts payable	23 891	307 186	-
Unliquidated obligations	82 157	10 502	-
Reserves and contingencies for staff welfare	-	463 710	-
Operational reserve	25 985	212 896	-
Total, liabilities	132 033	994 294	-
Fund balance			
Balance as at 1 January 1990	225 637	67 788	1 368 066
Add: Excess of income over expenditure	54 450	125 595	210 450
Subtotal	280 087	193 383	1 578 516
Less: Transfer of retained earning to operational reserve	25 985	60 000	-
Balance as at 31 December 1991	254 102	133 383	1 578 516
Total, liabilities and fund balance	386 135	1 127 677	1 578 516

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Litho in United Nations, New York   ISSN 0257-0815   30848—August 1992—2,725